

**Annual Report of Verizon New England Inc.
Year Ended December 31, 2001**

CONTENTS OF REPORT

Pages prior to this report are exact reproductions of the same pages filed with the Federal Communications Commission excepting, that certain data required by Item 4, Schedule A-6 is incorporated by reference only, in the report to the Federal Communications Commission.

Certain schedules containing data for the State of New Hampshire, only, and information required by the New Hampshire Public Utilities Commission are filed in the following order:

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CITIES AND TOWNS IN NEW HAMPSHIRE IN WHICH VERIZON NEW ENGLAND INC.
CONDUCTS ITS TELEPHONE BUSINESS

Verizon New England Inc.

Year Ended December 31, 2001

Schedule A-5

(Code) (MMYY)
NETC 1201

| | | | | |
|------------------|---------------|------------------|----------------|----------------------|
| Acworth | Dalton | Harts Location | Mount Vernon | Sargents Purchase |
| Albany | Danbury | Haverhill | | Seabrook |
| Alexandria | Danville | Hebron | Nashua | Second College Grant |
| Allenstown | Deerfield | Hill | Nelson | Sharon |
| Alstead | Deering | Hinsdale | New Boston | Shelburne |
| Alton | Derry | Holderness | Newbury | Somersworth |
| Amherst | Dixville | Hollis | New Castle | South Hampton |
| Andover | Dorchester | Hooksett | New Durham | Springfield |
| Antrim | Dover | Hopkinton | Newfields | Stark |
| Ashland | Dublin | Hudson | Newington | Stewartstown |
| Atkinson | Dummer | | New Hampton | Strafford |
| Auburn | Dunbarton | Jackson | New Ispwich | Stratham |
| | Durham | Jeffrey | New London | Stratford |
| | | Jefferson | New Market | Stoddard |
| Barnstead | | | Newport | Sugar Hill |
| Barrington | East Kingston | | Newton | Sullivan |
| Bartlett | Easton | Keene | Northfield | Sunapee |
| Bath | Eaton | Kensington | North Hampton | Sury |
| Beans's Purchase | Effingham | Kingston | Northumberland | Sutton |
| Bedford | Ellsworth | | Northwood | Swanzy |
| Belmont | Enfield | Laconia | Nottingham | |
| Bennington | Epping | Lancaster | | Tamworth |
| Benton | Epsom | Landaff | | Temple |
| Berlin | Errol | Langdon | Orange | Thompson and Meserve |
| Bethlehem | Exeter | Lebanon | Orford | Purchase |
| Boscawen | | Lee | Ossipee | Thomton |
| Bow | Farmington | Lempster | | Tilton |
| *Bradford | Fitzwilliam | Lincoln | Pelham | Troy |
| Brentwood | Francestown | Lisbon | Pembroke | Tuftsboro |
| Bridgewater | Franconia | Litchfield | Peterborough | |
| Bristol | Franklin | Littleton | Piermonth | |
| Brookfield | Freedom | Livermore | Pinkhams Grant | Unity |
| Brookline | Freemont | Londonderry | Pittsburg | |
| | | Loudon | Pittsfield | Wakefield |
| *Cambridge | Gilford | Lyman | Plainfield | Walpole |
| Campton | Gilmanton | Lyme | Plaistow | Warner |
| Canaan | Gilsum | Lyndeborough | Plymouth | Warren |
| Candia | Goffstown | | Portsmouth | Washington |
| Canterbury | Gorham | Madbury | | Waterville Valley |
| Carroll | Goshen | Madison | Randolph | Weare |
| Center Harbor | Grafton | Manchester | Raymond | Wentworth |
| Charlestown | Grantham | Marlborough | Richmond | Wentworths Location |
| Chatham | Greenfield | Marlow | Rindge | Westmoreland |
| Chester | Greenland | Martins Location | Rochester | Whitefield |
| Chesterfield | Greens Grant | Mason | Rollinsford | Wilmot |
| Chichester | Greenville | Meredith | Roxbury | Wilton |
| Claremont | Groton | Memmick | Rumney | Winchester |
| Clarksville | | Middleton | Rye | Windham |
| Colebrook | Hampstead | Milan | | Wolfeboro |
| Columbia | Hampton | Milford | Salem | Woodstock |
| Concord | Hampton Falls | Milton | Salisbury | |
| Conway | Hancock | Millsfield | Sanbornton | |
| Conrith | Hanover | Monroe | Sandown | |
| Croyden | Harrisville | Moultonborough | Sandwich | |

* Cities and towns in which the respondent has toll circuits but in which it has no local service.

**Annual Report of Verizon New England Inc. (State of New Hampshire) year ended
December 31, 2001.**

A-6 Payments to individuals

See attached

NOTE: PEC R represents charges booked directly to New Hampshire.

Companies listed have received \$10,000 or more from Verizon New England Inc. (all five states).

| Journal Area Area | Supplier Name Supl | Amount |
|------------------------------|-------------------------------|---------------|
| R | A MARCELINO & COMPANY INC | \$621,169.20 |
| R | ADC TELECOMMUNICATIONS INC | \$40,124.14 |
| R | ADECCO EMPLOYMENT SERVICES | \$123,488.00 |
| R | ADECCO/PAYWISE | \$64,687.34 |
| R | ADTRAN INC | \$60,286.60 |
| R | ALCOA FUJIKURA LTD | \$11,388.16 |
| R | ALTEC INDUSTRIES INC | \$60,440.83 |
| R | AMERICAN U-TEL INC | \$15,239.27 |
| R | APPLIED INNOVATION INC | \$12,100.52 |
| R | ARCH WIRELESS INC | \$32,959.31 |
| R | ARI | \$36,591.32 |
| R | ASPLUNDH TREE EXPERT CO | \$78,678.26 |
| R | ATLANTIC LADDER SERVICES INC | \$11,174.50 |
| R | AVO INTERNATIONAL | \$10,992.75 |
| R | BEACON ELECTRIC INC | \$11,264.47 |
| R | BELENOS INC | \$114,734.28 |
| R | BILL GEALY ELECTRIC | \$34,056.25 |
| R | BJORGE & ASSOCIATES INC | \$39,041.16 |
| R | BOSTON COLLEGE | \$15,653.00 |
| R | BRIDGESTONE/FIRESTONE INC | \$66,525.13 |
| R | BROOKS FIBER PROPERTIES | \$972,253.35 |
| R | BT & E UTILITY PRODUCTS INC | \$39,505.69 |
| R | BUTLER FLEET SERVICES INC | \$227,980.13 |
| R | CHASE USA PURCHASING CARD | \$126,640.33 |
| R | CHOICE ONE COMMUNICATIONS | \$424,447.98 |
| R | CHRYSLER FINANCIAL COMPANY | \$142,408.00 |
| R | CITIZENS BANK NH | \$444,332.80 |
| R | CITY OF CONCORD | \$18,243.04 |
| R | CITY OF DOVER | \$15,463.15 |
| R | CITY OF KEENE | \$21,846.99 |
| R | CITY OF LEBANON | \$11,136.54 |
| R | CITY OF MANCHESTER | \$126,443.33 |
| R | CLH INC | \$14,570.00 |
| R | COMFORCE | \$400,392.74 |
| R | COMMUNICATIONS MFG CO | \$58,440.96 |
| R | CONCORD ELECTRIC COMPANY | \$21,697.51 |
| R | CONDON ELECTRIC INC | \$49,837.33 |
| R | CONNECTICUT VALLEY ELECTR | \$10,471.90 |
| R | CONVERSENT COMMUNICATIONS | \$141,996.26 |
| R | CORNING CABLE SYSTEMS LLC | \$155,413.04 |
| R | CREST CHEVROLET INC | \$27,167.11 |
| R | CUMMINS NORTHEAST INC | \$11,574.44 |
| R | CUSHING & SONS | \$13,894.00 |
| R | D B U CONSTRUCTION INC | \$801,217.43 |
| R | DAVEY TREE EXPERT COMPANY | \$20,528.28 |
| R | DAVID T PARENT ELECT SVC | \$10,011.81 |
| R | DIELECTRIC COMMUNICATIONS | \$71,264.21 |
| R | DOBLES CHEVROLET INC | \$53,587.11 |
| R | DON HENRY JR & SONS | \$24,754.85 |

| | | |
|---|---------------------------------|----------------|
| R | DONOVAN SPRING CO INC | \$15,483.24 |
| R | EAST COAST UTILITIES CORP | \$327,643.08 |
| R | EASTERN PROPANE GAS INC | \$10,897.05 |
| R | ED SWETT INC | \$28,500.00 |
| R | EDS | \$109,980.00 |
| R | EDS CORP | \$33,961.75 |
| R | ENGINEERS CONSTRUCTION | \$153,113.91 |
| R | ENPRO SERVICES INC | \$26,675.30 |
| R | EXECUTIVE DIRECTOR BUREAU | \$1,791,575.29 |
| R | EXETER & HAMPTON ELECTRIC | \$20,580.54 |
| R | EXXON COMPANY USA | \$14,687.47 |
| R | FACTORS FUNDING COMPANY | \$26,218.25 |
| R | FAIRPOINT COMMUNICATIONS | \$109,759.58 |
| R | FAIRPOINT-NEW YORK | \$66,992.77 |
| R | FITZPATRICKS GMC TRUCKS | \$11,314.40 |
| R | FLEET ELECTRIC SERVICE INC | \$48,399.99 |
| R | FORUM STAFFING SERVICES INC | \$62,344.91 |
| R | FORUM TEMPORARY SERVICES INC | \$68,451.60 |
| R | FREEDOM RING COMMUNICATIONS LLC | \$517,708.16 |
| R | FRISBEE MEMORIAL HOSPITAL | \$10,373.75 |
| R | GCR TRUCK TIRE CENTER INC | \$91,992.85 |
| R | GE CORPORATE CARD SERVICES | \$757,038.34 |
| R | GE CORPORATE CARD SERVICES | \$91,739.45 |
| R | GENERAL MOTORS ACCEPTANCE | \$588,277.00 |
| R | GILBANE BUILDING CO | \$76,174.95 |
| R | GLOBAL NAPS INC | \$892,435.75 |
| R | GOODYEAR TIRE & RUBBER CO | \$50,637.62 |
| R | GRANITE STATE ELECTRIC CO | \$14,100.59 |
| R | GRAPPONE AUTO JUNCTION | \$49,919.82 |
| R | GRAYBAR ELECTRIC COMPANY INC | \$56,594.76 |
| R | GUILFORD EXCAVATING | \$90,514.74 |
| R | GULF OF BOSTON | \$117,977.61 |
| R | H FRED OSGOOD INC | \$12,452.34 |
| R | HARON CORPORATION | \$602,151.53 |
| R | HARRY C CROOKER & SONS | \$127,754.47 |
| R | HARVARD MANAGEMENT CO INC | \$175,869.81 |
| R | HORNE CONSTRUCTION CO INC | \$30,852.47 |
| R | J S MCCARTHY LETTER SYSTEMS | \$21,418.00 |
| R | JACK YOUNG COMPANY INC | \$73,005.71 |
| R | JAMES A KILEY COMPANY | \$250,284.51 |
| R | JAMES VERRA & ASSOC INC | \$24,484.75 |
| R | JCR CONSTRUCTION CO INC | \$414,324.31 |
| R | JN BITCON ENTERPRISES | \$109,193.07 |
| R | K & J LAROCQUE INC | \$65,683.85 |
| R | KELLEY MACKENZIE | \$12,323.86 |
| R | KELLY MACKENZIE | \$17,610.05 |
| R | KONICA BUSINESS TECHNOLOGIES | \$49,330.05 |
| R | KOPPERS INDUSTRIES | \$10,003.80 |
| R | LACASSE PAVING & CONST CO | \$188,233.49 |
| R | LADISHEFF GENERAL CONTRACTORS | \$11,354.00 |
| R | LAKES REGION TOWING | \$10,936.00 |
| R | LANGILLE CONSTRUCTION INC | \$287,240.33 |

| | | |
|---|--|----------------|
| R | LE BAGLEY CO INC | \$77,145.27 |
| R | LEGGETT & PLATT INC | \$61,689.00 |
| R | LEVEL 3 COMMUNICATIONS LLC | \$2,330,426.82 |
| R | LEWIS TREE SERVICE INC | \$18,463.81 |
| R | LEXUS TEMPORARIES INC | \$22,132.86 |
| R | LEYMAN MFG CORP | \$19,102.00 |
| R | LIBERTY INTERNATIONAL TRUCKS INC | \$14,025.88 |
| R | LIFTECH AUTOMOTIVE EQUIP | \$18,933.17 |
| R | LIGHTSHIP TELECOM | \$475,677.54 |
| R | LUCAS TREE EXPERT CO | \$418,451.38 |
| R | LUCENT TECHNOLOGIES | \$22,393.90 |
| R | MARCONI COMMUNICATIONS | \$16,130.65 |
| R | MARGATE ON WINNIPESAUKEE | \$13,488.60 |
| R | MARK A FENSKE REVOCABLE TRUST | \$20,000.00 |
| R | MEDIA ONE OF VIRGINIA | \$79,464.66 |
| R | MEDIAONE OF VIRGINIA | \$430,651.20 |
| R | MEDIAONE OF VRIGINIA | \$75,684.01 |
| R | MEDIFIT CORPORATE SERVICE | \$34,000.00 |
| R | MINI MAC MOBILE WASH | \$19,834.23 |
| R | MOBILE TOOL INTERNATIONAL | \$503,734.94 |
| R | MOBILE TOOL INTERNATIONAL INC | \$14,354.02 |
| R | MODAGRAFICS INC | \$47,118.72 |
| R | MOHAWK LTD | \$312,772.83 |
| R | MORNEAU MOVERS INC | \$16,555.16 |
| R | MOUNTAIN LTD | \$1,619,110.14 |
| R | N W ALBEE ENTERPRISES | \$14,673.00 |
| R | NASHUA POLICE DEPARTMENT | \$221,502.13 |
| R | NEW ENGLAND SECURITY AGENCY LLC | \$17,734.25 |
| R | NEW ENGLAND TRAFFIC CONTROL SERVICES INC | \$536,077.25 |
| R | NEW HAMPSHIRE COLLEGE | \$41,865.00 |
| R | NEW HAMPSHIRE ELEC COOP | \$42,024.29 |
| R | NEW YORK STATE LINEMAN'S | \$19,258.68 |
| R | NORMS TRANSMISSION SVC | \$24,088.17 |
| R | NORTEL NETWORKS INC | \$400,000.00 |
| R | NORTEL NETWORKS INC | \$32,149.94 |
| R | NORTEL NETWORKS NA INC | \$350,000.00 |
| R | NORTH AMERICAN EQUIPMENT UPFITTERS INC | \$22,591.79 |
| R | NORTH PACIFIC POLE CO | \$36,402.70 |
| R | NUTMEG UTILITY PRODUCTS INC | \$39,532.93 |
| R | ONSITE TECHNICAL | \$42,442.99 |
| R | PAETEC COMMUNICATIONS INC | \$114,317.94 |
| R | PAYWISE-AN ADECCO COMPANY | \$20,343.34 |
| R | PILGRIM PRESSURE CLEANING | \$187,629.92 |
| R | PITNEY BOWES INC | \$11,377.24 |
| R | PLAISTOW POLICE DEPT | \$27,192.50 |
| R | PORTSMOUTH POLICE DEPT | \$34,064.88 |
| R | PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE | \$501,027.61 |
| R | RADIOTECH | \$50,682.30 |
| R | RNK INC | \$376,046.51 |
| R | ROBBINS AUTO PARTS INC | \$94,584.77 |
| R | ROBSON & WOESE INC | \$19,348.62 |
| R | ROCHESTER POLICE DEPT | \$10,732.76 |

| | | |
|---|------------------------------------|-----------------|
| R | ROCKINGHAM COUNTY | \$15,558.50 |
| R | ROCKINGHAM PROPERTIES I | \$18,500.00 |
| R | SABIL & SONS INC | \$14,142.64 |
| R | SAFETY KLEEN CORP | \$10,496.52 |
| R | SANEL AUTO PARTS CO | \$54,369.14 |
| R | SHAW BROTHERS CONSTR INC | \$465,650.31 |
| R | SIR SPEEDY | \$23,183.76 |
| R | SOUCY ELECTRIC INC | \$43,479.36 |
| R | SPRINGFIELD TECHNICAL | \$140,748.00 |
| R | STATE OF NEW HAMPSHIRE | \$14,833,214.59 |
| R | STATE OF NEW HAMPSHIRE | \$79,444.57 |
| R | SYSTEM STUDIES | \$39,912.40 |
| R | TAD TELECOM INC | \$673,216.18 |
| R | TELCORDIA TECHNOLOGIES | \$39,983.61 |
| R | TELCORDIA TECHNOLOGIES | \$14,638.00 |
| R | TEL-POWER INC | \$483,526.36 |
| R | TIME MANUFACTURING COMPANY | \$263,684.00 |
| R | TOWN OF ATKINSON | \$25,782.50 |
| R | TOWN OF AUBURN | \$10,640.00 |
| R | TOWN OF BEDFORD | \$52,008.33 |
| R | TOWN OF DERRY | \$31,903.47 |
| R | TOWN OF GREENLAND | \$22,203.00 |
| R | TOWN OF HAMPSTEAD | \$22,350.00 |
| R | TOWN OF HAMPTON | \$16,999.78 |
| R | TOWN OF HANOVER | \$17,055.50 |
| R | TOWN OF HUDSON | \$40,050.25 |
| R | TOWN OF LONDONDERRY TOWN CLERK | \$24,872.01 |
| R | TOWN OF MERRIMACK | \$57,678.68 |
| R | TOWN OF MILFORD | \$14,405.00 |
| R | TOWN OF NEWMARKET | \$15,575.00 |
| R | TOWN OF PELHAM | \$35,590.50 |
| R | TOWN OF SALEM | \$71,178.77 |
| R | TOWN OF SEABROOK | \$24,328.40 |
| R | TOWN OF WINDHAM | \$42,127.50 |
| R | TRIUMPH AUTO GLASS | \$14,136.00 |
| R | UNION WATER POWER CO | \$1,598,662.83 |
| R | UNIVERSAL NETWORK DEVELOPMENT CORP | \$71,908.28 |
| R | UNIVERSAL SIGN | \$49,405.00 |
| R | UNIVERSITY OF NH | \$24,832.93 |
| R | UNIVERSITY OF PHOENIX | \$25,715.00 |
| R | UPTON SANDERS & SMITH LLP | \$115,000.00 |
| R | URASEAL | \$40,110.35 |
| R | UTILIMASTER CORPORATION | \$13,213.00 |
| R | UTILITY CONSULTANTS INC | \$37,946.84 |
| R | VERIZON WIRELESS | \$195,793.83 |
| R | WESTELL INC | \$13,703.21 |
| R | WORKFLOW PARTNERS INC | \$21,331.00 |
| R | WRIGHT EXPRESS FINANCIAL SERVICES | \$560,977.16 |
| R | XPECT FIRST AID | \$26,981.95 |
| R | YANKEE TRUCKS LLC | \$16,515.42 |

| | |
|------------------------------------|-------------|
| Toll Conversation Minutes (Retail) | 284,827,666 |
|------------------------------------|-------------|

| | |
|---------------|---------|
| Verizon Lines | 464,411 |
|---------------|---------|

The lines may either be presubscribed to Verizon or default to Verizon.

VERIZON NEW ENGLAND INC.
EMPLOYEES TELEPHONE SERVICE
STATE OF NEW HAMPSHIRE

NUMBER OF EMPLOYEES PROVIDED WITH
TELEPHONE SERVICE AT REDUCED RATES IN 2001.....4,284

ESTIMATED ANNUAL INTRASTATE REVENUE RELATED TO
EMPLOYEES PROVIDED WITH TELEPHONE SERVICE AT
REDUCED RATES IN 2001.....\$2.1M

STATEMENT 3

VERIZON NEW ENGLAND INC.
INFORMATION REQUIRED BY NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

OBSOLETE RATES - DECEMBER 31, 2001

NOTHING TO REPORT

STATEMENT 2

VERIZON NEW ENGLAND INC.
INFORMATION REQUIRED BY NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

DIRECTORS' SERVICE

TELEPHONE SERVICE IS NOT PROVIDED WITHOUT CHARGE TO THE
COMPANY DIRECTORS.

STATEMENT 1

VERIZON NEW ENGLAND INC.
INFORMATION REQUIRED BY NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

TELEPHONE SERVICE REQUIRED FOR THE PROPER ADMINISTRATION OF THE COMPANY'S BUSINESS IS FURNISHED WITHOUT CHARGE AT THE RESIDENCE OF CERTAIN EMPLOYEES AND EXCHANGE AGENTS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON DECEMBER 31, 2001 WAS:

| | |
|----------------|-----|
| EMPLOYEES..... | 872 |
| EXCHANGE..... | 0 |
| TOTAL | 872 |

TELEPHONE SERVICE IS FURNISHED WITHOUT CHARGE AT THE RESIDENCE OF EMPLOYEES HAVING THIRTY OR MORE YEARS OF TELEPHONE COMPANY CREDITED SERVICE AND TO EMPLOYEES RETIRED ON SERVICE OR DISABILITY PENSIONS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON DECEMBER 31, 2001 WAS:

| | |
|------------------------|-------|
| EMPLOYEES..... | 0 |
| RETIRED EMPLOYEES..... | 2,093 |
| TOTAL | 2,093 |

TELEPHONE SERVICE IS FURNISHED AT ONE-HALF THE ESTABLISHED RATES TO EMPLOYEES OF SIX MONTH'S SERVICE, TO EXCHANGE AGENTS AND TO RETIRED EMPLOYEES ON SPECIAL PENSIONS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON DECEMBER 31, 2001 WAS:

| | |
|------------------------|-------|
| EMPLOYEES..... | 1,314 |
| EXCHANGE AGENTS..... | 0 |
| RETIRED EMPLOYEES..... | 5 |
| TOTAL | 1,319 |

ESTIMATED ANNUAL REVENUE.... \$2.1M

I-41. GENERAL SERVICES AND LICENSES

1. Respondents shall enter in column (a) the name of the affiliate to whom respondents paid \$10,000 or more for services received under a license agreement, a general service contract, or other arrangement providing for the furnishing of general account, engineering, financial, legal, patent, and other general services.
2. Respondents shall describe in column (b) the type of service provided.

| Line No. | Name of Affiliate (a) | Service Provided (b) | Amount (c) |
|----------|--|-------------------------|----------------------|
| 1 | Telesector Resources Group | \$ | \$ 40,057,685 |
| 2 | Verizon Services Corporation | Billing associated | 29,172,819 |
| 3 | Verizon Corporate Services Corporation | with the provision | 6,617,619 |
| 4 | fGTE Telco's | of Technical, | 1,170,439 |
| 5 | Verizon Data Services | Regulatory, | 559,414 |
| 6 | Verizon Logistics | Government Relations, | 35,105 |
| 7 | | Centralized Data | |
| 8 | | Processing Services, | |
| 9 | | Marketing and | |
| 10 | | Method Services and | |
| 11 | | Training Systems | |
| 12 | | support. The respondent | |
| 13 | | paid for materials, | |
| 14 | | apparatus, equipment, | |
| 15 | | supplies and services. | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| 33 | | | |
| 34 | | | |
| 35 | | | |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |
| 40 | | | |
| 41 | | | |
| 42 | Aggregate of All Other Amounts | | |
| 43 | | Total | \$ 77,613,081 |

I-42. MEMBERSHIP FEES AND DUES

1. Respondents shall disclose in column (b) the number of organizations, in column (c) the number of memberships and in column (d) the amount paid for membership fees and dues for each line item in column (a).
2. Respondents shall specify in column (a) any other type of organization not provided for elsewhere on this schedule.

| Line No. | Particulars (a) | NUMBER OF | | Amount Amount (d) |
|---|--|---------------------------|-------------------------|-------------------------|
| | | Organi- zations (b) | Member- ships (c) | |
| EXPENDITURES CHARGED TO OPERATING EXPENSES | | | | |
| 1 | Associations of Telecommunications Companies | | | \$11,152 |
| 2 | Trade, Technical and Professional Associations | | | |
| 3 | Other Organizations (specify type): | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | Total | | | \$ 11,152 |
| EXPENDITURES CHARGED TO ACCOUNT 7370 | | | | |
| 16 | Social and Athletic Clubs | | | 461 |
| 17 | Service Clubs (Rotary, Kiwanis, etc.) | | | 21,984 |
| 18 | Other Organizations (specify type): | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | Total | | | \$ 22,445 |

I-39. SPECIAL EXPENSES ATTRIBUTABLE TO FORMAL REGULATORY CASES

1. Show, to the extent indicated by the following instructions and columnar captions, the expenses incurred during the year in connection with formal cases before Federal, State and other regulatory commissions, and in cases in which such a commission is a party, including to the same extent, the cost of defense and prosecution of petitions and complaints presented to such commissions and the cost of valuations, inventories and appraisals of plant made for rate-case purposes and those taken in compliance with State and other regulatory authorities.
2. Expenses in connection with the procurement of franchises, issuance of capital stock and funded debt, and the expenses of securing certificates of convenience and necessity shall not be included in this schedule.
3. Give in column (a) a complete description of the regulation, hearing, or case that occasioned the items reported, including its number or other identification and the name of the regulatory commission concerned.
4. Column (b) shall include special assessments by regulatory commissions pertaining to the proceedings reported. General assessments by such commissions shall not be included in this schedule.
5. Column (c) shall include amounts such as fees, retainers, and expenses (excepting minor expenses not readily separable) paid to attorneys, consultants, and others not carried on the payroll of respondent.
6. Column (d) shall include salaries and wages and readily associated expenses of employees that have been employed or retained in service by respondent solely or almost entirely because of one or more of the proceedings reported.
7. Total expenses reported in columns (b), (c) and (d) shall be reported in column (e).

| Line No. | Description of Regulation or Case (a) | Special Assessments by Regulatory Commissions (b) | OTHER SPECIAL EXPENSES | | Total Reported Expenses and Assessments (e) |
|----------|--|--|---|---|--|
| | | | Fees, Retainers Expenses, and Other Billed Items (c) | Incremental Payroll Costs and Directly Associated Expenses (d) | |
| 1 | New Hampshire Interconnection Litigation | \$ | \$ | \$ | \$ |
| 2 | NH/VT 271 | | 24,595 | | 24,595 |
| 3 | Proposed Takings of Verizon Property/ | | 17,927 | | 17,927 |
| 4 | NH & ME | | 2,726 | | 2,726 |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Total | \$ | \$ 45,249 | \$ | \$ 45,249 |

I-40. ADVERTISING

1. Respondents shall disclose on line 1, the total amount charged to Account 6613, Product Advertising. Those costs shall include costs incurred in developing and implementing promotional strategies to stimulate the purchase of products and services.
2. Respondents shall disclose on line 2 the total amount of external relations expenditures to include cost to maintain relations with the government, regulators, other companies and the general public.
3. On line 3 respondents shall disclose the total costs incurred that are typically given special regulatory scrutiny for ratemaking purposes. These costs are presumed to be excluded from the costs of service in setting rates.

| Line No. | Account No. (a) | Account Title (b) | Amount During the Year (c) |
|----------|-----------------|---------------------|----------------------------|
| 1 | 6613 | Product Advertising | \$ 1,758,673 |
| 2 | 6722 | External Relations | 4,110,290 |
| 3 | 7370 | Special Charges | |
| | | Other (Specify): | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
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| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| 33 | | | |
| 34 | | | |
| 35 | | | |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 | | Total | \$ 5,868,963 |

I-36D. EXTRAORDINARY ITEMS (Accounts 7610, 7620, 7630, 7640)

1. Give below a brief description of each item included in accounts 7610, Extraordinary Income Credits and 7620, Extraordinary Income Charges.
2. Give reference to Commission approval, including date of approval for extraordinary treatment of any item.
3. Income tax effects relating to each extraordinary item should be listed in Column (c) and Column (d).

| Line No. | Description of Items (a) | Gross Amount (b) | Current Income Tax Effect (c) | Account 7640 Provision for Deferred Income Tax Effect (d) |
|----------|---|------------------|-------------------------------|---|
| 1 | Account 7610 Extraordinary Income Credits | \$ | \$ | |
| 2 | Other | 48,157.40 | | 19,435.00 |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | TOTALS | \$ 48,157.40 | \$ | 19,435.00 |
| 16 | Account 7620 Extraordinary Income Charges | \$ | \$ | |
| 17 | Other | 5,403.41 | (2,126.52) | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | TOTALS | \$ 5,403.41 | \$ (2,126.52) | 19,435.00 |
| 31 | Net Extraordinary Items | \$ 42,753.99 | \$ (2,126.52) | 19,435.00 |

I-37. NONOPERATING INCOME AND EXPENSES (Account 7300)

| Line No | Item (a) | Amount for the Current Year (b) | Increase Over Preceding Year (c) |
|---------|--|---------------------------------|----------------------------------|
| 1 | 7310 Dividend Income | \$ | \$ |
| 2 | 7320 Interest Income | | |
| 3 | 7330 Income From Sinking and Other Funds | | |
| 4 | 7340 Allowance for Funds Used During Construction | | |
| 5 | 7350 Gains or Losses for the Disposition of Certain Property | | |
| 6 | 7355 Equity in Earnings of Affiliated Companies | | |
| 7 | 7360 Other Nonoperating Income | | |
| 8 | 7370 Special Charges | | |
| 9 | Total Nonoperating Income and Expenses | \$ | \$ |

I-38. OTHER OPERATING INCOME AND EXPENSES (Account 7100)

| Line No | Item (a) | Amount for the Current Year (b) | Increase Over Preceding Year (c) |
|---------|--|---------------------------------|----------------------------------|
| 1 | 7110 Income from Custom Work | \$ | \$ |
| 2 | 7130 Return from Nonregulated Use of Regulated Facilities | | |
| 3 | 7140 Gains and Losses from Foreign Exchange | | |
| 4 | 7150 Gains and Losses from the Disposition of Land and Artwork | | |
| 5 | 7160 Other Operating Gains and Losses | | |
| 6 | Total Other Operating Income and Expenses | \$ | \$ |

I-35A INCREASE IN OPERATING EXPENSES

Give explanation of all accounts, over \$500, that have increased 10% or more over the prior year.

6112 – Motor Vehicle Expense increased \$739,831 in 2001 due to an increase in fuel costs.

6113 – Aircraft Expense is up \$89,619 primarily due to increase in allocated costs.

6114 – Special Purpose Vehicle Expense rose \$754,208 due to a gain in plant costs.

6121 – Land & Buildings Expense increased \$2,838,455 due to higher allocated costs.

6122 – Furniture & Artworks Expense is up \$89,179 due to an increase in contracted services.

6232 – Circuit Equipment Expense gained \$686,604 due to an increase in plant labor and the elimination of a prior year credit.

6351 – Public Terminal Equipment increased \$104,626 compared to 2000 due to an increase in labor costs.

6533 – Testing Expense is up \$1,102,519 as a result of increased interoffice testing expense.

6535 – Engineering Expense increased \$1,072,585 due to higher allocated costs

6540 – Access Expense grew \$13,608,436 due to expenses associated with reciprocal compensation.

6613 – Product Advertising increased \$4,827,545 due to a credit entry in 2000.

6621 – Call Completion Services expense rose \$122,339 in 2001 due to an increase in labor costs.

6622 – Number Services were up \$1,997,589 due to an increase in labor costs.

6711 – Executive Expense increased \$254,376 due to higher affiliate billing.

6712 – Planning Expense is up \$732,241 due to an increase in affiliate expense.

6726 – Procurement Expense increased \$263,268 due to higher affiliate billing.

6727 – Research & Development Expense increased \$157,815 due to higher affiliate billing.

6728 – Other General & Administrative Expense increased \$23,269,966 due to higher affiliate billing costs and expenses associated with the work force reduction.

B-30C. NET DEFERRED NON-OPERATING INCOME TAXES (Accounts 4110 and 4350)

- In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
- In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively, for current year deferrals.
- In column (e) respondents shall provide the amounts for the current year amortizations.
- In column (f) respondents shall provide the adjustments debit or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
- In column (g) respondents shall provide the ending balance for the year.

| Line No. | Particulars (a) | Balance at Beginning of Year (b) | Account (c) | Current Year Accrual (d) | Current Year Amortization (e) | Adjustments Debit or (Credit) (f) | Balance at End of Year (g) |
|----------|---|----------------------------------|-------------|--------------------------|-------------------------------|-----------------------------------|----------------------------|
| | PROPERTY RELATED | | | | | | |
| | NET CURRENT NON-OPERATING INCOME TAXES (Account 4110) | | | | | | |
| | Provision for Deferred Non-Operating Income Taxes-Net | | | | | | |
| 1. | Federal Income Taxes | | 7450 | | | | |
| 2. | State and Local Income Taxes | | 7450 | | | | |
| | Deferred Income Tax Effect of Extraordinary Items-Net | | | | | | |
| 3. | Federal Income Taxes | | 7640 | | | | |
| 4. | State and Local Income Taxes | | 7640 | | | | |
| 5. | Total Net Current Non-Operating Income Taxes (Account 4110) | \$ NONE | | \$ NONE | \$ NONE | \$ NONE | \$ NONE |
| | NET NON-CURRENT NON-OPERATING INCOME TAXES (Account 4350) | | | | | | |
| | Provision for Deferred Non-Operating Income Taxes-Net | | | | | | |
| 6. | Federal Income Taxes | | 7450 | | | | |
| 7. | State and Local Income Taxes | | 7450 | | | | |
| | Deferred Income Tax Effect of Extraordinary Items-Net | | | | | | |
| 8. | Federal Income Taxes | | 7640 | | | | |
| 9. | State and Local Income Taxes | | 7640 | | | | |
| 10. | Total Net Noncurrent Non-Operating Income Taxes (Account 4350) | \$ NONE | | \$ NONE | \$ NONE | \$ NONE | \$ NONE |
| 11. | TOTAL PROPERTY RELATED DEFERRED NON-OPERATING INCOME TAXES | \$ NONE | | \$ NONE | \$ NONE | \$ NONE | \$ NONE |

B-30C. NET DEFERRED NON-OPERATING INCOME TAXES (Accounts 4110 and 4350) (Cont'd)

| Line No. | Particulars (a) | Balance at Beginning of Year (b) | Account (c) | Current Year Accrual (d) | Current Year Amortization (e) | Adjustments Debit or (Credit) (f) | Balance at End of Year (g) |
|----------|--|----------------------------------|-------------|--------------------------|-------------------------------|-----------------------------------|----------------------------|
| | NONPROPERTY RELATED | | | | | | |
| | NET CURRENT NON-OPERATING INCOME TAXES (Account 4110) | | | | | | |
| | Provision for Deferred Non-Operating Income Taxes-Net | | | | | | |
| 12. | Federal Income Taxes (Account # 4110.9100) | (1,574,105) | 7450 | 1,593,872 | | | 19,767 |
| 13. | State and Local Income Taxes (Account # 4110.9200) | (420,687) | 7450 | 174,953 | | | (245,734) |
| | Deferred Income Tax Effect of Extraordinary Items-Net | | | | | | |
| 14. | Federal Income Taxes | 0 | 7640 | | | | |
| 15. | State and Local Taxes | 0 | 7640 | | | | |
| 16. | Total Net Current Non-Operating Income Taxes (Account 4110) | (\$1,994,792) | | \$1,768,825 | \$0 | \$0 | (\$225,967) |
| | NET NON-CURRENT NON-OPERATING INCOME TAXES (Account 4350) | | | | | | |
| | Provision for Deferred Non-Operating Income Taxes-Net | | | | | | |
| 17. | Federal Income Taxes (Account # 4350.1000) | (506,775) | 7450 | 360 | | | (506,415) |
| 18. | State and Local Income Taxes (Account # 4350.2000) | (273,309) | 7450 | (297) | | | (273,606) |
| | Deferred Income Tax Effect of Extraordinary Items-Net | | | | | | |
| 19. | Federal Income Taxes | 0 | 7640 | 0 | | | 0 |
| 20. | State and Local Income Taxes | 0 | 7640 | 0 | | | 0 |
| 21. | Total Net Noncurrent Non-Operating Income Taxes (Account 4350) | (\$780,084) | | \$63 | \$0 | \$0 | (\$780,021) |
| 22. | TOTAL NONPROPERTY RELATED DEFERRED NON-OPERATING INCOME TAXES | (\$2,774,876) | | \$1,768,888 | \$0 | \$0 | (\$1,005,988) |

B-30B. NET DEFERRED OPERATING INCOME TAXES (Accounts 4100 and 4340)

- In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
- In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively, for current year deferrals.
- In column (e) respondents shall provide the amounts for the current year amortizations.
- In column (f) respondents shall provide the adjustments debit or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
- In column (g) respondents shall provide the ending balance for the year.

| Line No. | Particulars (a) | Balance at Beginning of Year (b) | Account (c) | Current Year Accrual (d) | Current Year Amortization (e) | Adjustments debit or (Credit) (f) | Balance at End of Year (g) |
|----------|--|-------------------------------------|----------------|-----------------------------|----------------------------------|--------------------------------------|-------------------------------|
| | PROPERTY RELATED | | | | | | |
| | NET CURRENT OPERATING INCOME TAXES (Account 4100) | | | | | | |
| | Provision for Deferred Operating Income Taxes-Net | | | | | | |
| 1. | Federal Income Taxes | | | | | | |
| 2. | State and Local Income Taxes | | | | | | |
| 3. | Total Net Current Operating Income Taxes (Account 4100) | \$ NONE | 7250 | \$ NONE | \$ NONE | \$ NONE | \$ NONE |
| | NET NON-CURRENT OPERATING INCOME TAXES (Account 4340) | | | | | | |
| | Provision for Deferred Operating Income Taxes-Net | | | | | | |
| 4. | Federal Income Taxes (Account # 4340.1100 + 4340.1200) | 93,211,915 | | (4,548,449) | | | 88,663,466 |
| 5. | State and Local Income Taxes (Account # 4340.2100) | 22,265,179 | | (1,290,964) | | | 20,974,215 |
| 6. | Total Net Current Operating Income Taxes (Account 4340) | \$115,477,094 | 7250 | (\$5,839,413) | \$0 | \$0 | \$109,637,681 |
| 7. | TOTAL PROPERTY RELATED DEFERRED OPERATING INCOME TAXES | \$115,477,094 | | (\$5,839,413) | \$0 | | \$109,637,681 |
| | NONPROPERTY RELATED | | | | | | |
| | NET CURRENT OPERATING INCOME TAXES (Account 4100) | | | | | | |
| | Provision for Deferred Operating Income Taxes-Net | | | | | | |
| 8. | Federal Income Taxes (Account # 4100.1000) | 2,083,689 | | (2,678,472) | | | (594,783) |
| 9. | State and Local Income Taxes (Account # 4100.2000) | 455,281 | | (616,028) | | | (160,747) |
| 10. | Total Net Current Operating Income Taxes (Account 4100) | \$2,538,970 | 7250 | (\$3,294,500) | \$0 | \$0 | (\$755,530) |
| | NET NON-CURRENT OPERATING INCOME TAXES (Account 4340) | | | | | | |
| | Provision for Deferred Operating Income Taxes-Net | | | | | | |
| 11. | Federal Income Taxes (Account # 4340.1300) | (42,371,657) | | 7,550,089 | | | (34,821,568) |
| 12. | State and Local Income Taxes (Account # 4340.2200) | (8,260,962) | | 1,264,218 | | | (6,996,744) |
| 13. | Total Net Non-current Operating Income Taxes (Account 4340) | (\$50,632,619) | 7250 | \$8,814,307 | \$0 | \$0 | (\$41,818,312) |
| 14. | TOTAL NONPROPERTY RELATED DEFERRED OPERATING INCOME TAXES | (\$48,093,649) | | \$5,519,807 | \$0 | \$0 | (\$42,573,842) |
| 15. | TOTAL DEFERRED OPERATING INCOME TAXES | \$67,383,445 | | (\$319,606) | \$0 | \$0 | \$67,063,839 |

B-15. ANALYSIS OF ENTRIES IN ACCUMULATED AMORTIZATION (Accounts 3410, 3420, 3500, 3600)

- For each account identified in the column headings for columns (b) through (e), respondents shall enter credits to accumulated amortization for charges to the account identified in column (a). If charges are made to an account not specified in column (a), respondents shall insert the account number and title in the space provided in column (a) and the amounts in the appropriate column.
- At the bottom of the schedule respondents shall describe how the annual amortization charges were determined for amounts reported in columns (d) and (e).

| Line No. | Particulars (a) | Amounts Applicable to Account 3410 (b) | Amounts Applicable to Account 3420 (c) | Amounts Applicable to Account 3500 (d) | Amounts Applicable to Account 3600 (e) |
|----------|--|--|--|--|--|
| 1 | Balance at beginning of the year | \$ (10) | \$ 6,270,558 | \$ | \$ |
| | ADDITIONS DURING THE YEAR | | | | |
| | Charged or (credited) to account: | | | | |
| 2 | 7160 Other Operating Gains and Losses | | | | |
| 3 | 7300 Non-operating Income | | | | |
| 4 | 6563.1 Amortization Expense - Capitalized leases | | | | |
| 5 | 6563.2 Amortization Expense - Leasehold Improvements | | 572,544 | | |
| 6 | 6564 Amortization Expense - Intangible | | | | |
| 7 | 6565 Amortization Expense - Other Other accounts (specify): | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | Total additions during the Year | \$ | \$ 572,544 | \$ | \$ |
| | CLEARANCES DURING THE YEAR | | | | |
| | Clearance from account: | | | | |
| 12 | 2005 Telecom. Plant Adjustment | | | | |
| 13 | 2681 Capital leases | | | | |
| 14 | 2682 Leasehold Improvements | | 52,455 | | |
| 15 | | | | | |
| | Other accounts (specify): | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | Total clearances during the year | \$ | \$ 52,455 | \$ | \$ |
| 20 | Balance at end of year | \$ (10) | \$ 6,790,647 | \$ | \$ |

BASIS OF ANNUAL AMORTIZATION CHARGES

B-16. STATEMENT OF CASH FLOWS

1. Report below by source the amounts applicable to increase and decrease in cash and cash equivalents for the year.
2. For all compound amounts reported, a separate schedule is to be prepared with detail breakdown indicating applicable balance sheet accounts and amounts.

| Line No. | Description of Item (a) | Amount (b) | Amount (c) |
|----------|--|------------------------------|------------|
| | Increase/(Decrease) in Cash and Cash Equivalents | | |
| | Cash flows from Operating Activities: | | |
| 1 | Net Income | | \$ |
| | Adjustments to Reconcil Net Income to Net Cash Provided by Operating Activities: | | |
| 2 | Depreciation and Amortization | \$ | |
| 3 | Provision for Losses for Accounts Receivable | | |
| 4 | Deferred Income Taxes - Net | | |
| 5 | Unmortized ITC - Net | | |
| 6 | Allowance for Funds Used During Construction | | |
| 7 | Net Change in Operating Receivables | | |
| 8 | Net Change in Materials, Supplies and Inventories | | |
| 9 | Net Charge in Operating Payables and Accrued Liabilities | | |
| 10 | Net Charge in Other Assets and Deferred Charges | | |
| 11 | Net Charge Other in Liabilities and Deferred Credits | | |
| 12 | Other (explained) | | |
| 13 | Total Adjustments | | |
| 14 | Net Cash provided by (used in) Operating Activities | XXXXXXXXXXXX XXXXXXXXXXXX | \$ |

VERIZON NEW ENGLAND, INC.
STATE OF NEW HAMPSHIRE
BASIS OF CHARGES FOR DEPRECIATION - INTERSTATE
YEAR ENDED DECEMBER 31,2001

B-14 B

| LINE | ACCOUNT NUMBER AND TITLE OF PLANT ACCOUNTS AND SUBACCOUNTS (a) | DEPR. ALLOW. METHOD (b) | DEPR. PROCE- DURES (c) | WHOLE or REM LIFE (d) | AVERAGE REMAINING LIFE (YEARS) (e) | FUTURE NET SALVAGE (%) (f) | YE 2001 DEPRECIATION RESERVES (\$) (g) | RATE (%) (h) | RATIO OF DEPR. RESERVE TO AVG. MONTHLY BOOK COST (%) (i) |
|------|---|----------------------------------|---------------------------------|-----------------------------------|--|--|--|--------------------|--|
| 1 | 2112 Motor Vehicles | SL | ELG | R | 0.6 | 11 | (411,154) | 2.7 | -4.1% |
| 2 | 2114 Tools & Other Work Eq. | SL | 0 | R | 8.2 | 0 | 9,621,561 | 7.0 | 59.8% |
| 3 | 2115 (See Note Below) | | | | | | | | |
| 4 | 2116 (See Note Below) | | | | | | | | |
| 5 | 2121 Buildings | SL | ELG | R | 24.0 | 5 | 29,440,192 | 2.8 | 32.1% |
| 6 | 2122.1 Furniture | SL | ELG | R | 8.4 | 0 | 570,449 | 9.6 | 29.0% |
| 7 | 2123.1 Office Equipment | SL | ELG | R | 6.0 | 0 | 2,313,129 | 13.5 | 79.5% |
| 8 | 2123.2 Official Comm. Equip | SL | 0 | R | 3.2 | 0 | 760,195 | 14.3 | 20.0% |
| 9 | 2124 Computers | SL | ELG | R | 2.9 | 0 | 7,675,979 | 21.8 | 73.0% |
| 10 | 2211 Analog Switch | SL | 0 | R | 1.1 | -2 | (47,375) | 40.1 | 0.0% |
| 11 | 2212 Digital Switch | SL | ELG | R | 8.2 | 0 | 221,027,765 | 7.6 | 55.0% |
| 12 | 2215 Electro-mechanical | SL | ELG | R | - | 0 | - | - | 0.0% |
| 14 | 2220 Operator Systems | SL | ELG | R | 4.0 | 0 | 794,860 | 21.6 | 50.9% |
| 15 | 2231 Radio | SL | ELG | R | 3.6 | -5 | 446,383 | 7.5 | 39.9% |
| 16 | 2232.11 DDS | SL | ELG | R | 3.6 | -5 | - | 10.5 | 0.0% |
| 17 | 2232.1 Digital Circuit - Other | SL | ELG | R | 5.6 | 0 | 257,913,597 | 8.6 | 60.8% |
| 18 | 2232.2 Analog Circuit | SL | ELG | R | 3.3 | -5 | 21,385,623 | 7.9 | 107.8% |
| 19 | 2311 Station Aparatus | SL | 0 | R | 1.9 | 0 | - | - | 0.0% |
| 20 | 2351 Public Telephone | SL | 0 | R | 3.8 | 0 | 7,061,288 | 12.1 | 105.6% |
| 21 | 2362.1 Other Term Equip | SL | 0 | R | 4.6 | -5 | 11,989,053 | 8.1 | 59.8% |
| 22 | 2411 Poles | SL | ELG | R | 19.1 | -55 | 79,584,945 | 5.8 | 56.0% |
| 23 | 2421.11 Aerial CA Met | SL | ELG | R | 10.4 | -24 | 344,244,139 | 6.4 | 78.8% |
| 24 | 2421.12 Aerial CA N-Met | SL | ELG | R | 16.3 | -24 | 23,401,058 | 6.5 | 45.4% |
| 27 | 2422.11 Undrgd CA Met | SL | ELG | R | 14.0 | -17 | 59,099,470 | 4.7 | 63.4% |
| 28 | 2422.12 Undrgd CA N-Met | SL | ELG | R | 14.0 | -17 | 15,452,942 | 6.5 | 47.3% |
| 31 | 2423.11 Buried CA Met | SL | ELG | R | 9.9 | -10 | 38,694,205 | 5.7 | 74.4% |
| 32 | 2423.12 Buried CA N-Met | SL | ELG | R | 15.8 | -10 | 35,832 | 5.2 | 47.8% |
| 35 | 2424.11 Sub CA Met | SL | ELG | R | 10.8 | -10 | 962,117 | 4.4 | 84.4% |
| 36 | 2424.12 Sub CA N-Met | SL | ELG | R | 18.7 | -5 | 3,246 | 4.7 | 47.7% |
| 39 | 2426.11 Intra Ntwk CA Met | SL | ELG | R | 11.9 | -28 | 760,860 | 7.0 | 83.6% |
| 40 | 2426.12 Intra Ntwk CA N-Met | SL | ELG | R | 16.0 | -27 | 120,043 | 6.4 | 58.5% |
| 42 | 2441 Conduit | SL | ELG | R | 40.0 | -10 | 30,549,528 | 2.2 | 29.1% |

Note: Accounts 2114, 2115, and 2116 were combined into a single account 2114 Tools & Other Work Equipment
Refer to FCC order 99-106, Adopted May 18, 1999.

B-13A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACQUIRED (Account 1439) (continued)

- 3. Show in notes the character of amounts reported in column (i).
- 4. Clearances of residual credit amounts from account 1439 to account 2005 shall be reported in column (h) enclosed in parentheses.

| Line No. | Name of Vendor (a) | CREDITS DURING THE YEAR | | | | Balance at End Of the Year (k) |
|----------|--------------------|-------------------------|------------------|------------------|------------|--------------------------------|
| | | Amounts Cleared to | | Other Clearances | | |
| | | Account 2001 (g) | Account 2005 (h) | Acct. No. (i) | Amount (j) | |
| 1 | Nothing to report | \$ | \$ | \$ | \$ | \$ |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
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| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | Total | \$ | \$ | \$ | \$ |

B-13B. ANALYSIS OF TELECOMMUNICATIONS PLANT PURCHASED FROM OR SOLD TO AFFILIATES

1. Report separately by affiliate and account number, sales and/or purchases with respect to which an amount was included in Account 2001 at any time during the year. The net book value included in column (f) shall equal gross investment less applicable accumulated depreciation and other appropriate items (column (e)).
2. A "P" in column (a) represents a purchase. An "S" in column (a) represents a sale.

| Line No. | Type of Trans. (a) | Name of Affiliate (b) | Original Cost (c) | Accumulated Depreciation (d) | Other (e) | Net Book Value (f) | Fair Market Value (g) | Purchase Price (h) | Sale Price (i) |
|----------|--------------------|-----------------------|-------------------|------------------------------|-----------|--------------------|-----------------------|--------------------|----------------|
| 1 | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 2 | | | | | | | | | |
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B-12D. CAPITAL LEASES (continued)

3. In Column (e) on page 2, the respondents shall list in account number order each category of plant for which capital leases are recorded. Line numbers on page 2 shall correspond with line numbers on page 1.
4. In column (f) and (g) respondents shall disclose the amount of the lease obligation to be paid during the coming year to the lessor and the remaining long-term lease obligation at the close of the year covered by the report.
5. In column (h), (i) and (j), respondents shall report the annual lease cost components called for in the column headings and paid during the year covered by the report.

| Line No. | Type of Property (e) | Lease Obligations | | Annual Lease Cost Components | | |
|----------|----------------------|--------------------------|----------------------------|-------------------------------|---------------------------|-----------|
| | | Current Account 4060 (f) | Long-Term Account 4250 (g) | Amortization Account 6563 (h) | Interest Account 7520 (i) | Other (j) |
| 1 | Nothing to report | \$ | \$ | \$ | \$ | \$ |
| 2 | | | | | | |
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| 30 | | Total | | | | |

B-13A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACQUIRED (Account 1439)

- Report separately each acquisition with respect to which an amount was included in account 1439 at any time during the year, except that minor acquisitions, each with a purchase price of less than \$10,000 accounted for (a) on the basis of cost of acquisition, or (b) on the basis of original cost where there were no entries in account 2005, "Telecommunications Plant Adjustment" may be reported in the aggregate on a separate line for each group.
- List first the data relating to those acquisitions included in account 1439 at the beginning of the year (except minor acquisitions) and then list data for the acquisitions during the year.

| Line No. | Name of Vendor (a) | Balance at Beginning of the Year (b) | DEBITS DURING THE YEAR | | | |
|----------|-----------------------|---|------------------------|----------------------------|------------------------------|--------------|
| | | | Purchase Price (c) | Reserve Requirement (d) | Acquisitions Expenses (e) | Other (f) |
| 1 | Nothing to report | \$ | \$ | \$ | \$ | \$ |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
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| 20 | | | | | | |
| 21 | | Total | \$ | \$ | \$ | \$ |

B-12C. ANALYSIS OF ENTRIES IN PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE (Account 2002) (continued)

4. In column (d) and (e) respondents shall enter additions and retirements, respectively.
5. In column (f) respondents shall enter transfers and adjustments and corrections during the calendar year and fully explain each amount recorded in column (f) which exceeds \$1,000.
6. In column (g) respondents shall enter the dollars related to the property identified in column (a) remaining Account 2002 at the close of the calendar year.

| Line No. | Additions During the Year (d) | Retirements During the Year (e) | Transfers and Adjustments Charges and (Credits) (f) | Book cost of Property at End of Year (g) |
|----------|-------------------------------|---------------------------------|---|--|
| 1 | \$ Nothing to report | \$ | \$ | \$ |
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B-12D. CAPITAL LEASES

1. In Column (a) on page 1, the respondents shall list in account number order each category of plant (Class A account level) for which capital leases are recorded.
2. In succeeding columns, respondents shall disclose in column (b) the present value of the lease commitment at the inception of the lease, in column (c) the accumulated amortization at the close of the period covered by the report, and column (d) the net book value balance at the close of the period (column b minus column c).

| Line No. | Type of Property (a) | Capitalized Amount (b) | Accumulated Amortization in Account 3410 (c) | Balance (d) |
|----------|----------------------|------------------------|--|-------------|
| 1 | Nothing to report | \$ | \$ | \$ |
| 2 | | | | |
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| 30 | | Total | | |

B-12B. ANALYSIS OF TELECOMMUNICATIONS PLANT-IN-SERVICE RETIRED

1. Respondents shall report in column (b) amounts charged or credited to the accounts identified in column (a) that are related to plant sold with traffic and in column (c) amounts charged or credited to the accounts identified in column (a) that are related to other plant retired.
2. Charges to Account 3100, Accumulated Depreciation, reported in column (c) shall be reported gross before salvage and cost of removal entries (see Schedule 14A).
3. In the space provided at the bottom of the schedule, respondents shall provide a full explanation of other accounts charged or credited.

| Line No. | Account Charged (or Credited) (a) | AMOUNTS RELATING TO | |
|----------|---|--------------------------------|----------------------------|
| | | Plant Sold With Traffic (b) | Other Plant Retired (c) |
| 1 | 3100 Accumulated Depreciation | \$ | \$ 35,609,000 |
| 2 | 3200 Accumulated Depreciation - Held for Future Telec. Use | | |
| 3 | 3300 Accumulated Depreciation - Nonoperating | | |
| 4 | 3410 Accumulated Amortization - Capitalized leases | | |
| 5 | 3420 Accumulated Amortizaion - Leasehold Improvements | | |
| 6 | 3500 Accumulated Amortization - Intangible | | |
| 7 | 3600 Accumulated Amortization - Other | | |
| 8 | 2006 Nonoperating Plant | | |
| 9 | 7150 Gains and Losses from the Disposition of Land and Artwork | | |
| 10 | 7160 Other Operating Gains and Losses | | |
| 11 | Cash or Other Asset Account (Net Selling Price of Depreciable Plant Sold With Traffic) | | |
| 12 | Cash or Other Asset Account (Net Selling Price of Nondepreciable Plant Sold) | | |
| 13 | Other Accounts Specified | | |
| 14 | | | |
| 15 | | | |
| | Totals | \$ | \$ 35,609,000 |

FULL EXPLANATION OF AMOUNTS REPORTED ABOVE ON LINE 13:

B-12C. ANALYSIS OF ENTRIES IN PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE (Account 2002)

1. Respondents shall list in column (a) each item amounting individually to \$5,000 or more and report all others in the aggregate. Amounts reported on this schedule shall be rounded to the nearest thousand dollars.
2. In column (b) respondents shall enter the date the property was recorded in Account 2002, Property Held for the Future Telecommunications Use.
3. In column (c) respondents shall enter the dollars related to the property identified in column (a) at the beginning of the calendar year covered by the report.

| Line No. | Location and Description of Property (a) | Date Included in Account 2002 (b) | Book cost of Property Beginning of Year (c) |
|----------|---|--------------------------------------|--|
| 1 | Nothing to report | | \$ |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
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VERIZON NEW ENGLAND INC.
CAPITAL STRUCTURE
PERIOD ENDED DECEMBER 31, 2001

| | | | | |
|-------------------|--------------|---------|----------------|---|
| Post-it® Fax Note | 7671 | Date | # of pages | 2 |
| To | Mary Hart | From | Robert Neumann | |
| Co./Dept. | | Co. | | |
| Phone # | | Phone # | 607-743-3104 | |
| Fax # | 603-271-3878 | Fax # | | |

Excluding Short Term Debt

| Capital Item | Amount | Percent | Cost Rate | Weighted Cost Rate |
|--|---------------|----------|-----------|--------------------|
| Short-Term Funds - Net | 0 | 0.000% | 0.000% | 0.000% |
| <u>Long-term Debt:</u> | | | | |
| Current Maturities of Funded Debt | 175,000,000 | 3.158% | 7.016% | 0.222% |
| Funded Debt | 2,815,418,831 | 50.809% | 7.016% | 3.565% |
| Current Maturities of Capital Leases | 87,169 | 0.002% | 7.016% | 0.000% |
| Capital Leases | 1,036,439 | 0.019% | 7.016% | 0.001% |
| Premium / (Discount) on Long-term Debt | (11,575,639) | -0.209% | 7.016% | -0.015% |
| Unamortized Debt Issuance Expense | (48,183,935) | -0.870% | 7.016% | -0.061% |
| Total Long-term Debt | 2,931,782,865 | 52.909% | | 3.712% |
| Preferred Stock | 0 | 0.000% | 0.000% | 0.000% |
| <u>Common Equity:</u> | | | | |
| Common Stock | 1,000,000 | 0.018% | 14.750% | 0.003% |
| Additional Paid-in-Capital | 1,655,289,955 | 29.872% | 14.750% | 4.406% |
| Other Capital | 0 | 0.000% | 14.750% | 0.000% |
| Retained Earnings | 953,131,768 | 17.201% | 14.750% | 2.537% |
| Total Common Equity | 2,609,421,723 | 47.091% | | 6.946% |
| Total Capital | 5,541,204,588 | 100.000% | | 10.658% |

VERIZON NEW ENGLAND INC.
EMBEDDED COST OF LONG-TERM DEBT
PERIOD ENDED DECEMBER 31, 2001

| Series (A) | Rate (B) | Issue Date (C) | Maturity Date (D) | Type (E) | Long-term Maturities (F) | Current Maturities (G) | Premium (Discount) (H) | Unamortized Issuance Expense (I) | Net Proceeds (J=F+G+H+I) | YTM Cost Rate (K) | Annual Effective Cost (L=JxK) |
|---------------|-------------|----------------------|-------------------------|-------------------------|--------------------------------|------------------------------|------------------------------|---|--------------------------------|----------------------------|--|
| 1 | 6.250% | 03/17/93 | 03/15/03 | Debenture | \$ 225,000,000 | \$ 0 | \$ (164,166) | \$ (94,541) | \$ 224,741,293 | 6.380% | \$ 14,338,494 |
| 2 | 4.625% | 07/01/65 | 07/01/05 | " | 60,000,000 | 0 | 9,996 | (11,130) | 59,998,866 | 4.626% | 2,775,548 |
| 3 | 6.125% | 10/01/67 | 10/01/06 | " | 100,000,000 | 0 | (8,607) | (10,089) | 99,981,304 | 6.135% | 6,133,853 |
| 4 | 7.650% | 06/19/00 | 06/15/07 | " | 125,000,000 | 0 | (206,344) | (609,189) | 124,184,467 | 7.807% | 9,695,081 |
| 5 | 6.375% | 09/01/68 | 09/01/08 | " | 125,000,000 | 0 | (118,560) | (16,720) | 124,864,720 | 6.420% | 8,016,315 |
| 6 | 5.875% | 04/19/99 | 04/15/09 | " | 200,000,000 | 0 | (1,115,625) | (947,916) | 197,936,459 | 6.066% | 12,006,826 |
| 7 | 6.500% | 09/15/01 | 09/15/11 | " | 1,000,000,000 | 0 | (2,175,250) | (4,571,875) | 993,252,875 | 6.597% | 65,524,892 |
| 8 | 6.300% | 12/15/97 | 12/16/12 | " | 0 | 175,000,000 | 1,167,250 | (201,250) | 175,966,000 | 6.006% | 10,568,518 |
| 9 | 7.875% | 09/01/92 | 09/01/22 | " | 100,000,000 | 0 | (533,200) | (368,972) | 99,097,828 | 7.991% | 7,918,907 |
| 10 | 6.875% | 10/05/93 | 10/01/23 | " | 250,000,000 | 0 | (2,494,001) | (1,361,553) | 246,144,446 | 7.046% | 17,343,338 |
| 11 | 7.875% | 11/15/89 | 11/15/29 | " | 348,965,000 | 0 | 0 | 0 | 348,965,000 | 7.962% | 27,784,593 |
| 12 | 9.000% | 08/01/91 | 08/01/31 | " | 75,000,000 | 0 | (1,437,750) | (530,703) | 73,031,547 | 9.363% | 6,837,944 |
| 13 | 7.015% | 06/30/00 | 06/30/03 | Affiliate Note | 200,000,000 | 0 | 0 | 0 | 200,000,000 | 7.015% | 14,030,000 |
| 14 | 6.550% | | | Capital Leases | 1,036,439 | 87,169 | 0 | 0 | 1,123,608 | 6.550% | 73,596 |
| 15 | 6.500% | | | Accumulated Derivatives | 339,000 | 0 | 0 | 0 | 339,000 | 6.500% | 22,035 |
| 16 | 6.300% | | | " | 6,114,831 | 0 | 0 | 0 | 6,114,831 | 6.300% | 385,234 |
| 17 | 8.200% | | 03/15/03 | Refinanced Debt | 0 | 0 | (50,087) | (349,064) | (399,151) | 8.200% | 342,130 |
| 18 | 8.000% | | 03/15/03 | " | 0 | 0 | (10,833) | (37,536) | (48,369) | 8.000% | 41,459 |
| 19 | 9.000% | | 10/01/23 | " | 0 | 0 | (2,413,012) | (18,986,343) | (21,399,355) | 9.000% | 983,878 |
| 20 | 12.125% | | 01/31/25 | " | 0 | 0 | (1,028,224) | (9,569,796) | (10,598,020) | 12.125% | 459,120 |
| 21 | 12.125% | | 11/15/29 | " | 0 | 0 | (997,226) | (10,517,258) | (11,514,484) | 12.125% | 410,012 |
| Total | | | | | \$ 2,816,455,270 | \$ 175,087,169 | \$ (11,575,639) | \$ (48,183,935) | \$ 2,931,782,865 | 7.016% | \$ 205,691,773 |

ANNUAL REPORT
of
Verizon New England Inc.
TO THE
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
For the year ended December 31,
2001
OATH

State of New Hampshire.

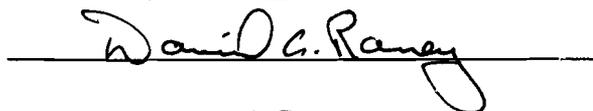
County of Suffolk ss.

We, the undersigned, _____ and Kevin O'Quinn
of the Verizon New England Inc. utility, on our oath do severally say that the foregoing report has been prepared, under our direction, from the original books, papers and records of said utility, that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which said report is made.

 Director

Subscribed and sworn to before me this

24th day of APRIL 2002



David A. Raney
NOTARY PUBLIC
My commission expires June 2, 2006

FCC Report 43-02
Unrestricted Version
SUBMISSION 1
COSA: NETC

Approved by OMB
3060-0395
Edition Date: 12/2001
Estimated Avg. Burden Per Response: 550 Hrs

**FEDERAL COMMUNICATION COMMISSION
WASHINGTON, D.C. 20554**

**ARMIS USOA REPORT
For Year End December 31, 2001**

Accounting filing Level: A

Name of Company: Verizon New England Tel. & Tel., Inc.

Address of Company: 1095 Avenue of the Americas, New York, New York 10036

FCC Report 43-02, the ARMIS USOA Report, is prescribed for each local exchange carrier (LEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. This report collects the operating results of the carriers, total activities for every account in the USOA, as specified in Part 32 of the Commission's Rules. The ARMIS USOA Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Response is mandatory.

Public reporting burden for this collection of information is estimated to average 550 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Federal Communications Commission, Office of Managing Director, Washington, D.C. 20554.

An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid control number.

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

Unrestricted Version
SUBMISSION 1

TABLE C - 3
PAGE 1 OF 1

TABLE C-3 - RESPONDENT CORPORATE INFORMATION

| Row No. | Classification (a) | Name/State (b) | Title and Department Over Which Jurisdiction is Exercised (c) | Term Expired or Current Term Will Expire (d) | Served Continuously From (e) |
|---------|--------------------------|--------------------------------------|---|--|------------------------------|
| 0010 | Exact Name of Respondent | Verizon New England Inc. | N/A | N/A | N/A |
| | States of Operation | | | | |
| 0020 | State of Operation | Rhode Island | N/A | N/A | N/A |
| 0021 | State of Operation | New Hampshire | N/A | N/A | N/A |
| 0022 | State of Operation | Vermont | N/A | N/A | N/A |
| 0023 | State of Operation | Massachusetts | N/A | N/A | N/A |
| 0024 | State of Operation | Maine | N/A | N/A | N/A |
| 0025 | State of Operation | | N/A | N/A | N/A |
| 0026 | State of Operation | | N/A | N/A | N/A |
| **** | | | | | |
| 0039 | State of Operation | | N/A | N/A | N/A |
| 0101 | Director | Ivan G. Seidenberg, New York, NY | | 2002 | 10/01/1997 to present |
| 0102 | Director | Richard L. Carrion, Hato Rey, PR | | 2002 | 10/29/1997 to present |
| 0103 | Director | Helene L. Kaplan, New York, NY | | 2002 | 10/29/1997 to present |
| 0104 | Director | Joseph Neubauer, Philadelphia, PA | | 2002 | 10/29/1997 to present |
| 0105 | Director | Hugh B. Price, New York, NY | | 2002 | 10/29/1997 to present |
| 0106 | Director | Walter V. Shipley, New York, NY | | 2002 | 10/29/1997 to present |
| 0107 | Director | John R. Stafford, Madison, NJ | | 2002 | 10/29/1997 to present |
| 0108 | Director | James R. Barker, Stamford, CT | | 2002 | 08/03/2000 to present |
| 0109 | Director | Edward H. Budd, Glatonbury, CT | | 2002 | 08/03/2000 to present |
| 0110 | Director | Robert F. Daniell, Hartford, CT | | 2002 | 08/03/2000 to present |
| 0111 | Director | Charles R. Lee, New York, NY | | 2002 | 08/03/2000 to present |
| 0112 | Director | John W. Snow, Richmond, VA | | 2002 | 08/03/2000 to present |
| 0113 | Director | Russell E. Palmer, Philadelphia, PA | | 2002 | 08/03/2000 to present |
| 0114 | Director | Robert D. Storey, Cleveland, OH | | 2002 | 08/03/2000 to present |
| 0115 | Director | Sandra O. Moose, Boston, MA | | 2002 | 08/03/2000 to present |
| 0116 | Director | Thomas H. O'Brien, Pittsburgh, PA | | 2002 | 05/24/2000 to present |
| 0117 | Director | | | | |
| 0118 | Director | | | | |
| 0119 | Director | | | | |
| 1120 | Director | | | | |
| 1121 | Director | | | | |
| 0122 | Director | | | | |
| 0123 | Director | | | | |
| 0124 | Director | | | | |
| 0125 | Director | | | | |
| **** | | | | | |
| 0199 | Director | | | | |
| 0201 | Officer | Ivan G. Seidenberg, New York, NY | Chairman of the Board, President & Chief Executive Officer | 2002 | 10/01/1997 to present |
| 0202 | Officer | Wayne A Budd, Boston MA | Group President - New England | 2001 | 02/01/1998 to 01/11/2001 |
| 0203 | Officer | Paulette M. Balich, Boston, MA | Region President -Operations | 2001 | 01/11/2001 to 10/13/2001 |
| 0204 | Officer | Marianne Drost, New York, NY | Secretary | 2002 | 01/11/2001 to present |
| 0205 | Officer | Phillip M. Huston, Jr., New York, NY | Secretary | 2001 | 01/01/2000 to 01/11/2001 |
| 0206 | Officer | Edwin F. Hall, Philadelphia, PA | Chief Financial Officer | 2002 | 09/23/1998 to present |
| 0207 | Officer | Paulette M. Balich, Boston, MA | Operations Vice President-Consumer-New England | 2001 | 11/23/1999 to 01/11/2001 |
| 0208 | Officer | William F. Heitmann, New York, NY | Vice President | 2002 | 09/28/1999 to present |
| 0209 | Officer | William F. Heitmann, New York, NY | Treasurer | 2002 | 06/01/1999 to present |
| 0210 | Officer | W. Robert Mudge, Boston, MA | Region President - Operations (New England States) | 2002 | 11/01/2001 to present |
| 0211 | Officer | | | | |
| 0212 | Officer | | | | |
| 0213 | Officer | | | | |
| 0214 | Officer | | | | |
| 0215 | Officer | | | | |
| 0216 | Officer | | | | |
| 0217 | Officer | | | | |
| 0218 | Officer | | | | |
| 0219 | Officer | | | | |
| 0220 | Officer | | | | |
| 0221 | Officer | | | | |
| 0222 | Officer | | | | |
| 0223 | Officer | | | | |
| 0224 | Officer | | | | |
| 0225 | Officer | | | | |
| **** | | | | | |
| 0299 | Officer | | | | |

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

| Row No. | Classification (a) | Description/Identification (b) | Date (c) | Description of Contract (d) | State (e) | Date of Change (f) | Description of Change (g) | Est. Increase or Decrease in Annual Rev. (h) | Est. Savings or Additional Cost to Public (i) | |
|---------|--|---|------------|-----------------------------|-----------|--------------------|---------------------------|--|---|--|
| | Important Contracts, Agreements, Etc. | | | | | | | | | |
| 1610 | Important Contract or Agreement | Max-Tel Communications, Inc. | 01/31/2001 | Resale | MA | N/A | N/A | N/A | N/A | |
| 1611 | Important Contract or Agreement | Lightwave Communications (an Atlantic Media Company) | 02/01/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1612 | Important Contract or Agreement | North American Telecommunications Corporation | 02/01/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1613 | Important Contract or Agreement | Edge Connections | 02/14/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1614 | Important Contract or Agreement | Freedom Ring 1/2 Bay Ring Communications | 01/17/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1615 | Important Contract or Agreement | Fuzion Wireless Communications, Inc. | 01/01/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1616 | Important Contract or Agreement | Network Plus | 03/23/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1617 | Important Contract or Agreement | Local Telecom Holdings, LLC d/b/a Transpoint Communications, LLC | 03/30/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1618 | Important Contract or Agreement | C2C Fiber | 04/10/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1619 | Important Contract or Agreement | Verizon Avenue, Corp. | 05/08/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1620 | Important Contract or Agreement | Norfolk County Internet, Inc. | 03/01/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1621 | Important Contract or Agreement | DSL.net Communications, LLC | 04/26/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1622 | Important Contract or Agreement | Focal Communications Corp. | 04/17/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1623 | Important Contract or Agreement | Conversant Communications 1/2 New England Voice and Data, LLC | 05/21/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1624 | Important Contract or Agreement | 1-800-RECONEX, Inc. | 04/30/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1625 | Important Contract or Agreement | International Telcom Ltd. d/b/a Kallback | 06/06/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1626 | Important Contract or Agreement | Premiere Network Services, Inc. | 06/01/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1627 | Important Contract or Agreement | Network Access Solutions, Inc. | 07/11/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1628 | Important Contract or Agreement | Teleconex, Inc. | 04/25/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1629 | Important Contract or Agreement | Z-Tel Communications, Inc. | 06/01/2001 | Resale Unbundling | MA | N/A | N/A | N/A | N/A | |
| 1630 | Important Contract or Agreement | NOS Communications, Inc. | 06/05/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1631 | Important Contract or Agreement | AT&T Broadband Phone of Massachusetts, LLC., 1/2 Media One Telecommunications, Inc. | 06/26/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1632 | Important Contract or Agreement | McGraw Communications, Inc. | 06/29/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1633 | Important Contract or Agreement | Network Services LLC | 07/13/2001 | Wireless | MA | N/A | N/A | N/A | N/A | |
| 1634 | Important Contract or Agreement | Northcoast Communications, LLC | 05/24/2001 | Wireless | MA | N/A | N/A | N/A | N/A | |
| 1635 | Important Contract or Agreement | RCN - BecoCom LLC | 07/30/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1636 | Important Contract or Agreement | RCN Telecom Services of Massachusetts, Inc. | 07/30/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1637 | Important Contract or Agreement | AirCover Network Solutions | 08/09/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1638 | Important Contract or Agreement | New Access Communications LLC | 08/20/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1639 | Important Contract or Agreement | Access Point, Inc. | 08/22/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1640 | Important Contract or Agreement | Mezzo, LLC | 09/03/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1641 | Important Contract or Agreement | United Systems Access, Inc., 1/2 Log On America, Inc. | 09/12/2001 | Comprehensive | MA | N/A | N/A | N/A | N/A | |
| 1642 | Important Contract or Agreement | Preferrad Carrier Services, Inc. | 08/22/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1643 | Important Contract or Agreement | Sphera Optical Networks | 08/24/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1644 | Important Contract or Agreement | Norcom, Inc. | 05/24/2001 | Comprehensive | MA | N/A | N/A | N/A | N/A | |
| 1645 | Important Contract or Agreement | Ciera Network Systems Inc. | 11/16/2001 | Comprehensive | MA | N/A | N/A | N/A | N/A | |
| 1646 | Important Contract or Agreement | NationNet Communications Corporation | 12/03/2001 | Comprehensive | MA | N/A | N/A | N/A | N/A | |
| 1647 | Important Contract or Agreement | VarTec Telecom, Inc. | 11/28/2001 | Comprehensive | MA | N/A | N/A | N/A | N/A | |
| 1648 | Important Contract or Agreement | OneStar Long Distance, Inc. | 12/12/2001 | Comprehensive | MA | N/A | N/A | N/A | N/A | |
| 1649 | Important Contract or Agreement | Dark Air Corporation | 12/27/2001 | Comprehensive | MA | N/A | N/A | N/A | N/A | |
| 1650 | Important Contract or Agreement | Sprint Communications Company L.P. | 12/19/2001 | Comprehensive | MA | N/A | N/A | N/A | N/A | |
| 1651 | Important Contract or Agreement | IDS Telcom | 12/15/2001 | Comprehensive | MA | N/A | N/A | N/A | N/A | |
| 1652 | Important Contract or Agreement | OnSite Access Local, LLC | 01/08/2001 | Facilities-Based | MA | N/A | N/A | N/A | N/A | |
| 1653 | Important Contract or Agreement | KMC Telecom V, Inc. | 01/24/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A | |

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

Unrestricted Version
SUBMISSION 1

TABLE C - 5
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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

| Row No. | Classification (a) | Description/Identification (b) | Date (c) | Description of Contract (d) | State (e) | Date of Change (f) | Description of Change (g) | Est. Increase or Decrease in Annual Rev. (h) | Est. Savings or Additional Cost to Public (i) |
|---------|--|---|------------|-----------------------------|-----------|--------------------|---------------------------|--|---|
| | Important Contracts, Agreements, Etc. | | | | | | | | |
| 1654 | Important Contract or Agreement | Fuzion Wireless Communications, Inc. | 01/01/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1655 | Important Contract or Agreement | Network Plus | 03/30/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1656 | Important Contract or Agreement | Verizon Avenue, Corp. | 04/18/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1657 | Important Contract or Agreement | Oxford County Telephone Service Company d/b/a Oxford Networks | 04/15/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1658 | Important Contract or Agreement | DSL.net Communications, LLC | 04/26/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1659 | Important Contract or Agreement | Lincolnville Communications, Inc. | 05/21/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1660 | Important Contract or Agreement | 1-800-RECONEX, Inc. | 04/30/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1661 | Important Contract or Agreement | International Telecom Ltd. d/b/a Kallbeck | 06/06/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1662 | Important Contract or Agreement | Network Access Solutions, Inc. | 07/18/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1663 | Important Contract or Agreement | Teleconex, Inc. | 04/25/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1664 | Important Contract or Agreement | Z-Tel Communications, Inc. | 06/01/2001 | Resale Unbundling | ME | N/A | N/A | N/A | N/A |
| 1665 | Important Contract or Agreement | MVX.COM | 08/15/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1666 | Important Contract or Agreement | Metromedia Fiber Network Services, Inc. | 06/01/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1667 | Important Contract or Agreement | Norcom, Inc. | 05/24/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1668 | Important Contract or Agreement | Metro Teleconnect, Inc. | 08/28/2001 | Resale | ME | N/A | N/A | N/A | N/A |
| 1669 | Important Contract or Agreement | Conversant Communications W/a New England Voice and Data, LLC | 09/04/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1670 | Important Contract or Agreement | Access Point, Inc. | 08/22/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1671 | Important Contract or Agreement | RNK, Inc. d/b/a RNK Telecom | 08/30/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1672 | Important Contract or Agreement | Preferred Carrier Services, Inc. | 08/22/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1673 | Important Contract or Agreement | Premiere Network Services, Inc. | 09/14/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1674 | Important Contract or Agreement | United Systems Access, Inc. W/a Log On America, Inc. | 09/28/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1675 | Important Contract or Agreement | ARC Networks, Inc. d/b/a InfoHighway | 09/19/2001 | Comprehensive | ME | N/A | N/A | N/A | N/A |
| 1676 | Important Contract or Agreement | Biddeford Internet Corporation d/b/a Great Works Internet | 10/03/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1677 | Important Contract or Agreement | VoiceStream Wireless | 11/23/2001 | Wireless | ME | N/A | N/A | N/A | N/A |
| 1678 | Important Contract or Agreement | Clara Network Systems Inc. | 11/18/2001 | Comprehensive | ME | N/A | N/A | N/A | N/A |
| 1679 | Important Contract or Agreement | VarTec Telecom, Inc. | 11/26/2001 | Comprehensive | ME | N/A | N/A | N/A | N/A |
| 1680 | Important Contract or Agreement | OneStar Long Distance, Inc. | 12/12/2001 | Comprehensive | ME | N/A | N/A | N/A | N/A |
| 1681 | Important Contract or Agreement | Level 3 Communications W/a XCOM | 05/11/2001 | Facilities-Based | ME | N/A | N/A | N/A | N/A |
| 1682 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1683 | Important Contract or Agreement | Max-Tel Communications, Inc. | 01/31/2001 | Resale | NH | N/A | N/A | N/A | N/A |
| 1684 | Important Contract or Agreement | CTC Communications Corp. | 02/07/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1685 | Important Contract or Agreement | OneStar Long Distance, Inc. | 01/17/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1686 | Important Contract or Agreement | Fuzion Wireless Communications, Inc. | 01/01/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1687 | Important Contract or Agreement | Network Plus | 03/27/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1688 | Important Contract or Agreement | DSL.net Communications, LLC | 04/26/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1689 | Important Contract or Agreement | KMC Telecom II, Inc. | 05/22/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1690 | Important Contract or Agreement | KMC Telecom V, Inc. | 05/22/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1691 | Important Contract or Agreement | International Telecom Ltd. d/b/a Kallbeck | 07/17/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1692 | Important Contract or Agreement | Premiere Network Services, Inc. | 06/01/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1693 | Important Contract or Agreement | Network Access Solutions, Inc. | 07/03/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1694 | Important Contract or Agreement | Network Access Solutions, Inc. | 07/03/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1695 | Important Contract or Agreement | Teleconex, Inc. | 04/25/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |
| 1696 | Important Contract or Agreement | Z-Tel Communications, Inc. | 06/01/2001 | Resale Unbundling | NH | N/A | N/A | N/A | N/A |
| 1697 | Important Contract or Agreement | Equal Access Networks, LLC | 05/30/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A |

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

Unrestricted Version
SUBMISSION 1

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

| Row No. | Classification (a) | Description/Identification (b) | Date (c) | Description of Contract (d) | State (e) | Date of Change (f) | Description of Change (g) | Est. Increase or Decrease in Annual Rev. (h) | Est. Savings or Additional Cost to Public (i) | |
|---------|--|--|------------|-----------------------------|-----------|--------------------|---------------------------|--|---|--|
| | Important Contracts, Agreements, Etc. | | | | | | | | | |
| 1698 | Important Contract or Agreement | NOS Communications, Inc. | 06/05/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A | |
| 1699 | Important Contract or Agreement | American Prepaid Telephone Service, LLC d/b/a Atlantic Prepaid Telephone Service | 04/03/2001 | Resale | NH | N/A | N/A | N/A | N/A | |
| 1700 | Important Contract or Agreement | MVX.COM | 08/03/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A | |
| 1701 | Important Contract or Agreement | Metromedia Fiber Network Services, Inc. | 06/01/2001 | Unbundling w/Colo | NH | N/A | N/A | N/A | N/A | |
| 1702 | Important Contract or Agreement | Revolution Networks, LLC | 07/13/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A | |
| 1703 | Important Contract or Agreement | Conversant Communications f/w/a New England Voice and Data, LLC | 04/13/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A | |
| 1704 | Important Contract or Agreement | Devon Mobile Communications | 08/14/2001 | Wireless | NH | N/A | N/A | N/A | N/A | |
| 1705 | Important Contract or Agreement | DSCI Corporation | 08/24/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A | |
| 1706 | Important Contract or Agreement | Access Point, Inc. | 08/22/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A | |
| 1707 | Important Contract or Agreement | SBC Telecom, Inc. | 08/30/2001 | Comprehensive | NH | N/A | N/A | N/A | N/A | |
| 1708 | Important Contract or Agreement | RNK, Inc. d/b/a RNK Telecom | 08/30/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A | |
| 1709 | Important Contract or Agreement | Preferred Carrier Services, Inc. | 08/28/2001 | Facilities-Based | NH | N/A | N/A | N/A | N/A | |
| 1710 | Important Contract or Agreement | ARC Networks, Inc. d/b/a InfoHighway | 09/19/2001 | Comprehensive | NH | N/A | N/A | N/A | N/A | |
| 1711 | Important Contract or Agreement | Norcom, Inc. | 05/24/2001 | Comprehensive | NH | N/A | N/A | N/A | N/A | |
| 1712 | Important Contract or Agreement | Ciera Network Systems Inc. | 11/06/2001 | Comprehensive | NH | N/A | N/A | N/A | N/A | |
| 1713 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A | |
| 1714 | Important Contract or Agreement | Global Broadband | 01/16/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1715 | Important Contract or Agreement | Max-Tel Communications, Inc. | 01/31/2001 | Resale | RI | N/A | N/A | N/A | N/A | |
| 1716 | Important Contract or Agreement | OneStar Long Distance, Inc. | 01/17/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1717 | Important Contract or Agreement | International Telecom Ltd. | 02/13/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1718 | Important Contract or Agreement | Broadband Office Communications, Inc. | 03/09/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1719 | Important Contract or Agreement | Fuzion Wireless Communications, Inc. | 01/01/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1720 | Important Contract or Agreement | Network Plus | 03/23/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1721 | Important Contract or Agreement | Verizon Avenue, Corp. | 05/09/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1722 | Important Contract or Agreement | DSL.net Communications, LLC | 04/26/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1723 | Important Contract or Agreement | 1-800-RECONEX, Inc. | 04/30/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1724 | Important Contract or Agreement | Conversant Communications f/w/a New England Voice and Data, LLC | 05/31/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1725 | Important Contract or Agreement | Premiere Network Services, Inc. | 06/01/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1726 | Important Contract or Agreement | Network Access Solutions, Inc. | 07/05/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1727 | Important Contract or Agreement | Teleconex, Inc. | 04/26/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1728 | Important Contract or Agreement | Z-Tel Communications, Inc. | 06/01/2001 | Resale Unbundling | RI | N/A | N/A | N/A | N/A | |
| 1729 | Important Contract or Agreement | MVX.COM | 07/27/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1730 | Important Contract or Agreement | Network Services LLC | 07/27/2001 | Wireless | RI | N/A | N/A | N/A | N/A | |
| 1731 | Important Contract or Agreement | Metromedia Fiber Network Services, Inc. | 06/01/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1732 | Important Contract or Agreement | McLeodUSA Telecommunications Services, Inc. | 08/20/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1733 | Important Contract or Agreement | DSCI Corporation | 08/24/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1734 | Important Contract or Agreement | New Access Communications LLC | 08/20/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1735 | Important Contract or Agreement | Access Point, Inc. | 08/22/2001 | Comprehensive | RI | N/A | N/A | N/A | N/A | |
| 1736 | Important Contract or Agreement | United Systems Access, Inc., f/w/a Log On America, Inc. | 09/12/2001 | Comprehensive | RI | N/A | N/A | N/A | N/A | |
| 1737 | Important Contract or Agreement | RNK, Inc. d/b/a RNK Telecom | 08/30/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1738 | Important Contract or Agreement | Preferred Carrier Services, Inc. | 08/28/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A | |
| 1739 | Important Contract or Agreement | ARC Networks, Inc. d/b/a InfoHighway | 09/19/2001 | Comprehensive | RI | N/A | N/A | N/A | N/A | |
| 1740 | Important Contract or Agreement | IG2, Inc. | 09/12/2001 | Comprehensive | RI | N/A | N/A | N/A | N/A | |
| 1741 | Important Contract or Agreement | Now Communications, Inc. | 10/26/2001 | Resale | RI | N/A | N/A | N/A | N/A | |

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

Unrestricted Version
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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

| Row No. | Classification (a) | Description/Identification (b) | Date (c) | Description of Contract (d) | State (e) | Date of Change (f) | Description of Change (g) | Est. Increase or Decrease in Annual Rev. (h) | Est. Savings or Additional Cost to Public (i) |
|---------|--|--|------------|-----------------------------|-----------|--------------------|---------------------------|--|---|
| | Important Contracts, Agreements, Etc. | | | | | | | | |
| 1742 | Important Contract or Agreement | Equal Access Networks, LLC | 10/25/2001 | Comprehensive | RI | N/A | N/A | N/A | N/A |
| 1743 | Important Contract or Agreement | Full Channel TV, Inc | 10/12/2001 | Resale | RI | N/A | N/A | N/A | N/A |
| 1744 | Important Contract or Agreement | Troy City Internet Exchange d/b/a Meganel Communications | 01/22/2001 | Facilities-Based | RI | N/A | N/A | N/A | N/A |
| 1745 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1746 | Important Contract or Agreement | Fuzion Wireless Communications, Inc. | 01/01/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1747 | Important Contract or Agreement | Lyxom, Inc. | 02/28/2001 | Resale | VT | N/A | N/A | N/A | N/A |
| 1748 | Important Contract or Agreement | DSL.net Communications, LLC | 04/26/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1749 | Important Contract or Agreement | Premiere Network Services, Inc. | 06/01/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1750 | Important Contract or Agreement | International Telcom Ltd. | 06/07/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1751 | Important Contract or Agreement | Network Access Solutions, Inc. | 07/10/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1752 | Important Contract or Agreement | Teleconex, Inc. | 04/29/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1753 | Important Contract or Agreement | Z-Tel Communications, Inc. | 06/01/2001 | Resale Unbundling | VT | N/A | N/A | N/A | N/A |
| 1754 | Important Contract or Agreement | MXV.COM | 08/22/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1755 | Important Contract or Agreement | Network Plus | 05/01/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1756 | Important Contract or Agreement | Metromedia Fiber Network Services, Inc. | 06/01/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1757 | Important Contract or Agreement | 1-800-RECONEX, Inc. | 04/30/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1758 | Important Contract or Agreement | Metro Teleconnect, Inc. | 08/29/2001 | Resale | VT | N/A | N/A | N/A | N/A |
| 1759 | Important Contract or Agreement | Devon Mobile Communications | 07/17/2001 | Wireless | VT | N/A | N/A | N/A | N/A |
| 1760 | Important Contract or Agreement | Access Point, Inc. | 08/22/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1761 | Important Contract or Agreement | RNK, Inc. d/b/a RNK Telecom | 08/30/2001 | Comprehensive | VT | N/A | N/A | N/A | N/A |
| 1762 | Important Contract or Agreement | KMC Telecom V, Inc. | 09/24/2001 | Facilities-Based | VT | N/A | N/A | N/A | N/A |
| 1763 | Important Contract or Agreement | Preferred Carrier Services, Inc. | 08/28/2001 | Comprehensive | VT | N/A | N/A | N/A | N/A |
| 1764 | Important Contract or Agreement | ARC Networks, Inc. d/b/a InfoHighway | 09/19/2001 | Comprehensive | VT | N/A | N/A | N/A | N/A |
| 1765 | Important Contract or Agreement | Norcom, Inc. | 05/24/2001 | Comprehensive | VT | N/A | N/A | N/A | N/A |
| 1766 | Important Contract or Agreement | NPCR, Inc. d/b/a Nextel Partners | 11/01/2001 | Wireless | VT | N/A | N/A | N/A | N/A |
| 1767 | Important Contract or Agreement | Equal Access Networks, LLC | 10/25/2001 | Comprehensive | VT | N/A | N/A | N/A | N/A |
| 1768 | Important Contract or Agreement | Voice Stream Wireless Corporation | 11/23/2001 | Wireless | VT | N/A | N/A | N/A | N/A |
| 1769 | Important Contract or Agreement | Ciera Network Systems Inc. | 11/18/2001 | Comprehensive | VT | N/A | N/A | N/A | N/A |
| 1770 | Important Contract or Agreement | VarTec Telecom, Inc. | 11/28/2001 | Comprehensive | VT | N/A | N/A | N/A | N/A |
| 1771 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1772 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1773 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1774 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1775 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1776 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1777 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1778 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1779 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1780 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1781 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1782 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1783 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |
| 1793 | Important Contract or Agreement | | | | | N/A | N/A | N/A | N/A |

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

| Row No. | Classification (a) | Description/Identification (b) | Date (c) | Description of Contract (d) | State (e) | Date of Change (f) | Description of Change (g) | Est. Increase or Decrease in Annual Rev. (h) | Est. Savings or Additional Cost to Public (i) |
|---------|--|--------------------------------|----------|-----------------------------|-----------|--------------------|---|--|---|
| | Important Changes in Service and Rate Schedules | | | | | | | | |
| 0401 | Change in Service and Rate | N/A | N/A | N/A | N/A | 07/15/2001 | Intrastate - PC true up Optional Services | 4,000 | -4,000 |
| 0402 | Change in Service and Rate | N/A | N/A | N/A | N/A | 01/15/2001 | Intrastate - 2000 Price Cap | -3,700 | 3,700 |
| 0403 | Change in Service and Rate | N/A | N/A | N/A | N/A | 01/01/2001 | Intrastate - 2000 Price Cap | -5,500 | 5,500 |
| 0404 | Change in Service and Rate | N/A | N/A | N/A | N/A | 05/30/2001 | Intrastate - Access Legislation | -14,400 | 14,400 |
| 0405 | Change in Service and Rate | N/A | N/A | N/A | N/A | 05/30/2001 | Intrastate - Access Offset | 12,500 | -12,500 |
| 0406 | Change in Service and Rate | N/A | N/A | N/A | N/A | 02/01/2001 | Intrastate - Incentive Plan Year 1 | -1,200 | 1,200 |
| 0407 | Change in Service and Rate | N/A | N/A | N/A | N/A | 05/01/2001 | Intrastate - Incentive Plan Year 2 | -2,600 | 2,600 |
| 0408 | Change in Service and Rate | N/A | N/A | N/A | N/A | 07/03/2001 | Interstate - Price Cap Annual Filing Redo TM 56 - EUCL (CL/Mkt) | 28,826 | -28,826 |
| 0409 | Change in Service and Rate | N/A | N/A | N/A | N/A | 07/03/2001 | Interstate - Price Cap Annual Filing Redo TM 56 - PCCC (CL/Mkt) | -32,308 | 32,308 |
| 0410 | Change in Service and Rate | N/A | N/A | N/A | N/A | 07/03/2001 | Interstate - Price Cap Annual Filing Redo TM 56 - TS | -31,621 | 31,621 |
| 0411 | Change in Service and Rate | N/A | N/A | N/A | N/A | 07/03/2001 | Interstate - Price Cap Annual Filing Redo TM 56 - Special | -7,290 | 7,290 |
| 0412 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0413 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0414 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0415 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0416 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0417 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0418 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0419 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0420 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0421 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0422 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0423 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0424 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0425 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0426 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0427 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0428 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0429 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| 0430 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |
| **** | | | | | | | | | |
| 0999 | Change in Service and Rate | N/A | N/A | N/A | N/A | | | | |

COMPANY: Verizon New England Tel. & Tel., Inc.
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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING

TABLE B - 1
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(Dollars in thousands)

| Row/ Acct. No. | Account Title (a) | Amount (b) |
|----------------------|--|---------------|
| | Current Assets | |
| 1130 | Cash | 0 |
| 1140 | Special cash deposits | 59 |
| 1150 | Working cash advances | 18 |
| 1160 | Temporary investments | 266,900 |
| 1120 | Cash and equivalents | 266,977 |
| 1180 | Telecommunications accounts receivable | 1,143,552 |
| 1181 | Accounts receivable allowance-telecommunications | 133,429 |
| 1190 | Other accounts receivable | 325,236 |
| 1191 | Accounts receivable allowance-other | 8,769 |
| 1200 | Notes receivable | 0 |
| 1201 | Notes receivable allowance | 0 |
| 1210 | Interest and dividends receivable | 4,528 |
| 1220 | Inventories | 38,319 |
| 120 | Total Noncash Current (excluding prepayments) | 1,369,437 |
| 1290 | Prepaid rents | 7,302 |
| 1300 | Prepaid taxes | 5,715 |
| 1310 | Prepaid insurance | 0 |
| 1320 | Prepaid directory expenses | 0 |
| 1330 | Other prepayments | 17,582 |
| 1280 | Prepayments | 30,599 |
| 1350 | Other Current Assets | 106,025 |
| 130 | Total Current Assets | 1,773,038 |
| | Noncurrent Assets | |
| 1401 | Investments in affiliated companies | 118,795 |
| 1402 | Investments in nonaffiliated companies | 1,456 |
| 1406 | Nonregulated investments | 0 |
| 1407 | Unamortized debt issuance expense | 8,523 |
| 1408 | Sinking funds | 0 |
| 1410 | Other noncurrent assets | 23,605 |
| 1437 | Deferred tax regulatory asset | 93,858 |
| 1438 | Deferred maintenance and retirements | 0 |
| 1439 | Deferred charges | 232,789 |
| 1500 | Other jurisdictional assets-net | -361,748 |
| 150 | Total Noncurrent Assets | 117,278 |

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
 (Dollars in thousands)

TABLE B - 1
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| Row/ Acct. No. | Account Title (aa) | Beginning Balance (ab) | Additions (ac) | Retirements (ad) | Transfers/ Adjustments (ae) | Ending Balance (af) |
|----------------------|--|------------------------------|-------------------|---------------------|-----------------------------------|---------------------------|
| | <u>Plant</u> | | | | | |
| 2001 | Telecommunications plant in service (TPIS) | 15,534,303 | 1,562,837 | 355,239 | 52,198 | 16,794,099 |
| 2002 | Property held for future telecom use (PHFTU) | -5 | 0 | 0 | 48 | 43 |
| 2003 | Telephone plant under construction-short term (TPUC) | 494,677 | 0 | 0 | -253,011 | 241,666 |
| 2005 | Telecommunications plant adjustment | 0 | 0 | 0 | 1 | 1 |
| 2006 | Nonoperating plant | 2,762 | 0 | 0 | 71,842 | 74,604 |
| 2007 | Goodwill | 0 | 0 | 0 | 0 | 0 |
| 210 | Total Plant | 16,031,737 | 1,562,837 | 355,239 | -128,922 | 17,110,413 |
| | <u>TPIS - General Support</u> | | | | | |
| 2111 | Land | 35,690 | 9 | 0 | -309 | 35,390 |
| 2112 | Motor vehicles | 97,195 | 14,034 | 1,112 | 11 | 110,128 |
| 2113 | Aircraft | 0 | 0 | 0 | 0 | 0 |
| 2114 | Tools and other work equipment | 135,769 | 17,588 | 9,991 | -1,239 | 142,127 |
| 2121 | Buildings | 969,897 | 36,820 | 14,302 | 3,111 | 995,526 |
| 2122 | Furniture | 16,249 | 0 | 7,171 | 1,605 | 10,683 |
| 2123 | Office equipment | 59,102 | 447 | 14,654 | 30,446 | 75,341 |
| 2124 | General purpose computers | 144,016 | 32,317 | 28,451 | -24,812 | 123,070 |
| 2110 | Land and Support | 1,457,918 | 101,215 | 75,681 | 8,813 | 1,492,265 |
| | <u>TPIS - Central Office</u> | | | | | |
| 2211 | Analog electronic switching | -30 | 23 | 110 | 139 | 22 |
| 2212 | Digital electronic switching | 3,308,872 | 271,313 | 90,010 | -8,120 | 3,482,055 |
| 2215.1 | Step-by-step switching | 0 | 0 | 0 | 0 | 0 |
| 2215.2 | Crossbar switching | 0 | 0 | 0 | 0 | 0 |
| 2215.3 | Other electro-mechanical switching | 0 | 0 | 0 | 0 | 0 |
| 2215 | Electro-mechanical switching | 0 | 0 | 0 | 0 | 0 |
| 2210 | Central Office-Switching | 3,308,842 | 271,336 | 90,120 | -7,981 | 3,482,077 |
| 2220 | Operator Systems | 44,692 | 2,133 | 10,907 | 9 | 35,927 |
| 2231.1 | Satellite & earth stations | 9 | 0 | 0 | -9 | 0 |
| 2231.2 | Other radio facilities | 10,658 | 1,060 | 1,786 | 16 | 9,948 |
| 2231 | Radio systems | 10,667 | 1,060 | 1,786 | 7 | 9,948 |
| 2232 | Circuit equipment | 3,482,950 | 743,240 | 107,753 | 14,966 | 4,133,403 |
| 2230 | Central Office - Transmission | 3,493,617 | 744,300 | 109,539 | 14,973 | 4,143,351 |
| | <u>TPIS - Information Origination/Termination</u> | | | | | |
| 2311 | Station apparatus | 0 | 0 | 0 | 0 | 0 |
| 2321 | Customer premises wiring | 0 | 0 | 0 | 0 | 0 |
| 2341 | Large PBX | 0 | 0 | 0 | 0 | 0 |
| 2351 | Public telephone terminal equipment | 69,402 | 1,573 | 5,161 | 4,525 | 70,339 |
| 2362 | Other terminal equipment | 288,266 | 22,665 | 1,431 | -3,018 | 306,482 |
| 2310 | Information Origination/Termination | 357,668 | 24,238 | 6,592 | 1,507 | 376,821 |
| | <u>TPIS - Cable & Wire</u> | | | | | |
| 2411 | Poles | 743,408 | 37,497 | 6,185 | -3,532 | 771,188 |
| 2421 | Aerial cable | 3,227,464 | 187,752 | 23,763 | -10,248 | 3,381,205 |
| 2422 | Underground cable | 1,289,568 | 76,403 | 11,351 | 34 | 1,354,654 |
| 2423 | Buried cable | 325,850 | 5,463 | 2,757 | -31 | 328,525 |
| 2424 | Submarine cable | 9,107 | 1,963 | 487 | -2,679 | 7,904 |
| 2425 | Deep sea cable | 0 | 0 | 5 | 5 | 0 |
| 2426 | Intrabuilding network cable | 30,256 | 3,443 | 165 | -14 | 33,520 |
| 2431 | Aerial wire | 0 | 0 | 0 | -126 | -126 |
| 2441 | Conduit systems | 943,017 | 40,540 | 1,959 | -12,200 | 969,398 |
| 2410 | Cable & Wire | 6,568,670 | 353,061 | 46,672 | -28,791 | 6,846,268 |
| 240 | Total TPIS (before amortizable assets) | 15,231,407 | 1,496,283 | 339,511 | -11,470 | 16,376,709 |

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

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| Row/ Acct. No. | Account Title (aa) | Beginning Balance (ab) | Additions (ac) | Retirements (ad) | Transfers/ Adjustments (ae) | Ending Balance (af) |
|----------------------|--------------------------------|------------------------------|-------------------|---------------------|-----------------------------------|---------------------------|
| | <u>TPIS Amortizable Assets</u> | | | | | |
| 2681 | Capital leases | 3,400 | 1,137 | 3,400 | 0 | 1,137 |
| 2682 | Leasehold improvements | 79,443 | 3,421 | 12,328 | -853 | 69,683 |
| 2680 | Amortizable tangibles | 82,843 | 4,558 | 15,728 | -853 | 70,820 |
| 2690 | Intangibles | 220,053 | 61,996 | 0 | 64,522 | 346,571 |
| 260 | Total TPIS | 15,534,303 | 1,562,837 | 355,239 | 52,198 | 16,794,099 |

| Row/ Acct. No. | Account Title (a) | Amount (b) |
|----------------------|--|---------------|
| | <u>Depreciation and Amortization</u> | |
| 3100 | Accumulated depreciation | 9,362,017 |
| 3200 | Accumulated depreciation - PHFTU | 2 |
| 3300 | Accumulated depreciation - nonoperating | 382 |
| 3410 | Accumulated amortization - Capitalized leases | 3 |
| 3420 | Accumulated amortization - Leasehold improvement | 48,985 |
| 3400 | Accumulated amortization - Tangibles | 48,988 |
| 3500 | Accumulated amortization - Intangibles | 129,352 |
| 3600 | Accumulated amortization - Other | 0 |
| 340 | Total Depreciation and Amortization | 9,540,741 |
| 350 | Net Plant | 7,569,672 |
| 360 | Total Assets | 9,459,988 |
| | <u>Current Liabilities</u> | |
| 4010 | Accounts payable | 752,238 |
| 4020 | Notes payable | 574,442 |
| 4030 | Advanced billing and payments | 56,859 |
| 4040 | Customer's deposits | 649 |
| 4050 | Current maturities - long term debt | 176,167 |
| 4060 | Current maturities - capital leases | 87 |
| 4070 | Income taxes - accrued | 46,925 |
| 4080 | Other taxes - accrued | 40,589 |
| 4100 | Net current deferred operating income taxes | -788 |
| 4110 | Net current deferred nonoperating income taxes | -12,067 |
| 4120 | Other accrued liabilities | 351,883 |
| 4130 | Other current liabilities | 399,030 |
| 410 | Total Current Liabilities | 2,386,014 |
| | <u>Long-Term Debt</u> | |
| 4210 | Funded debt | 2,615,419 |
| 4220 | Premium on long-term debt | 10 |
| 4230 | Discount on long-term debt | 8,254 |
| 4240 | Reacquired debt | 0 |
| 4250 | Obligations under capital leases | 1,037 |
| 4260 | Advances from affiliated companies | 200,000 |
| 4270 | Other long-term debt | 0 |
| 420 | Total Long-Term Debt | 2,808,212 |

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
 (Dollars in thousands)

| Row/ Acct. No. | Account Title (a) | Amount (b) |
|----------------------|--|---------------|
| | <u>Other Liabilities and Deferred Credits</u> | |
| 4310 | Other long-term liabilities | 859,332 |
| 4320 | Unamortized operating invest tax credits - net | 29,367 |
| 4330 | Unamortized nonoperating invest tax credits - net | 0 |
| 4340 | Net noncurrent deferred operating income taxes | 635,297 |
| 4341 | Net accum. deferred operating income taxes | 68,751 |
| 4350 | Net noncurrent deferred nonoperating income taxes | -13,956 |
| 4360 | Other deferred credits | 193,406 |
| 4361 | Deferred regulatory liability | 25,284 |
| 4370 | Other jurisdictional liabilities/defer credits - net | -110,075 |
| 430 | Total Other Liabilities and Deferred Credits | 1,687,406 |
| | <u>Stockholders' Equity</u> | |
| 4510 | Capital stock | 1,000 |
| 4520 | Additional paid-in capital | 1,655,290 |
| 4530 | Treasury stock | 0 |
| 4540 | Other capital | -1 |
| 4550 | Retained earnings | 922,067 |
| 440 | Total Stockholders' Equity | 2,578,356 |
| 450 | Total Liabilities and Stockholders' Equity | 9,459,988 |
| 460 | Retained Earnings (Beginning of Year) | 1,215,318 |
| 465 | Net Income | 22,122 |
| 470 | Dividends Declared | 316,000 |
| 475 | Miscellaneous Debits | 0 |
| 480 | Miscellaneous Credits | 627 |
| 490 | Retained Earnings (End of Year) | 922,067 |

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TABLE B-2 - STATEMENT OF CASH FLOWS

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(Dollars in thousands)

| Row No. | Description (a) | Amount (b) | Amount (c) |
|---------|---|------------|------------|
| | INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS: | | |
| | <u>Cash Flows From Operating Activities:</u> | | |
| 0100 | Net Income/Loss | N/A | 22,122 |
| | <u>Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities</u> | | |
| 0110 | Depreciation and Amortization | 1,175,970 | N/A |
| 0120 | Provision for Losses for Accounts Receivables | 166,621 | N/A |
| 0130 | Deferred Income Taxes - Net | 22,070 | N/A |
| 0140 | Unamortized ITC - Net | -13,857 | N/A |
| 0150 | Allowance for Funds Used During Construction | -29,532 | N/A |
| 0160 | Net Change in Operating Receivables | -237,672 | N/A |
| 0170 | Net Change in Materials, Supplies & Inventories | -5,581 | N/A |
| 0180 | Net Change in Operating Payables & Accrued Liabilities | 43,918 | N/A |
| 0190 | Net Change in Other Assets and Deferred Charges | 353,887 | N/A |
| 0200 | Net Change in Other Liabilities and Deferred Credits | -268,845 | N/A |
| 0210 | Other | 2,561 | N/A |
| 0220 | Total Adjustments | N/A | 1,209,540 |
| 0230 | Net Cash Provided by/Used in Operating Activities | N/A | 1,231,662 |
| | <u>Cash Inflows/Outflows from Investing Activities:</u> | | |
| 0240 | Construction/Acquisition of Property, Plant and Equipment | -1,263,165 | N/A |
| 0250 | Proceeds from Disposals of Property, Plant and Equipment | 36,397 | N/A |
| 0260 | Investments in & Advances to Affiliates | -1,927 | N/A |
| 0270 | Proceeds from Repayment of Advances | 0 | N/A |
| 0280 | Other Investing Activities | -180,735 | N/A |
| 0290 | Net Cash Provided by/Used in Investment Activities | N/A | -1,409,430 |
| | <u>Cash Flows from Financing Activities:</u> | | |
| 0300 | Net Increase/Decrease in Short-Term Debt | 0 | N/A |
| 0310 | Advances from Affiliates | 0 | N/A |
| 0320 | Repayment of Advances from Affiliates | -451,925 | N/A |
| 0330 | Proceeds from Long-Term Debt | 1,000,000 | N/A |
| 0340 | Repayment of Long-Term Debt | -150,000 | N/A |
| 0350 | Payment of Capital Lease Obligations | 1,094 | N/A |
| 0360 | Proceeds from Issue of Common Stock/Equity Investment from Parent | 199,823 | N/A |
| 0370 | Repurchase of Treasury Shares | 0 | N/A |
| 0380 | Dividends Paid | -335,000 | N/A |
| 0390 | Other Financing Activities | 4,193 | N/A |
| 0400 | Net Cash Provided by Financing Activities | N/A | 268,185 |
| 0410 | Effect of Exchange Rate Changes on Cash | N/A | 0 |
| 0420 | Net Increase/Decrease in Cash and Cash Equivalents | N/A | 90,417 |
| 0430 | Cash & Cash Equivalents - Beginning of Period | N/A | 176,560 |
| 0440 | Cash & Cash Equivalents - End of Period | N/A | 266,977 |

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

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(Dollars in thousands)

| Row No. | Classification (a) | Company Name (b) | Account 1401/1402 | | | | | Net (h) |
|-----------------------------|----------------------|----------------------------------|-------------------|---------------|--------------|-------------|-----------------|---------|
| | | | Common (c) | Preferred (d) | Advances (e) | LT Debt (f) | Adjustments (g) | |
| AFFILIATED COMPANIES | | | | | | | | |
| <u>Equity Method:</u> | | | | | | | | |
| 0101 | Investment | Telesector Resources Group, Inc. | 116,399 | 0 | 0 | 0 | 1 | 116,400 |
| 0102 | Investment | Verizon Advanced Data Inc. | 2,395 | 0 | 0 | 0 | 0 | 2,395 |
| 0103 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0104 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0107 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0108 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0109 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0110 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0111 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0112 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0113 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0114 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0115 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0116 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0117 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0118 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0119 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0120 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0121 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0122 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0123 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0124 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0125 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0126 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0127 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0128 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0129 | All Othr Investments | N/A | 0 | 0 | 0 | 0 | 0 | 0 |
| 0130 | Total Equity Method | N/A | 118,794 | 0 | 0 | 0 | 1 | 118,795 |

Cost Method:

| | | | | | | | | |
|------|----------------------|-----|---------|---|-------|---|---|---------|
| 0201 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0202 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0203 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0204 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0205 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0206 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0207 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0208 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0209 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0210 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0211 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0212 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0213 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0214 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0215 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0216 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0217 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0218 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0219 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0220 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0221 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0222 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0223 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0224 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0225 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0226 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0227 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0228 | Investment | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0229 | All Othr Investments | N/A | 0 | 0 | 0 | 0 | 0 | 0 |
| 0230 | Total Cost Method | N/A | 0 | 0 | 0 | 0 | 0 | 0 |
| 0240 | Total Affiliates | N/A | 118,794 | 0 | 0 | 0 | 1 | 118,795 |
| 0250 | Non-Affiliates | N/A | 0 | 0 | 1,456 | 0 | 0 | 1,456 |
| 0260 | Total Investments | N/A | 118,794 | 0 | 1,456 | 0 | 1 | 120,251 |

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

(Dollars in thousands)

| Row No. | Classification (a) | Company Name (b) | Account 1160 | | | |
|-----------------------------|----------------------|----------------------------------|-----------------|---------------|---------------|---------|
| | | | Beg Balance (i) | Gross Dr. (j) | Gross Cr. (k) | Net (l) |
| AFFILIATED COMPANIES | | | | | | |
| <u>Equity Method:</u> | | | | | | |
| 0101 | Investment | Telesector Resources Group, Inc. | 0 | 0 | 0 | 0 |
| 0102 | Investment | Verizon Advanced Data Inc. | 0 | 0 | 0 | 0 |
| 0103 | Investment | | 0 | 0 | 0 | 0 |
| 0104 | Investment | | 0 | 0 | 0 | 0 |
| 0105 | Investment | | 0 | 0 | 0 | 0 |
| 0106 | Investment | | 0 | 0 | 0 | 0 |
| 0107 | Investment | | 0 | 0 | 0 | 0 |
| 0108 | Investment | | 0 | 0 | 0 | 0 |
| 0109 | Investment | | 0 | 0 | 0 | 0 |
| 0110 | Investment | | 0 | 0 | 0 | 0 |
| 0111 | Investment | | 0 | 0 | 0 | 0 |
| 0112 | Investment | | 0 | 0 | 0 | 0 |
| 0113 | Investment | | 0 | 0 | 0 | 0 |
| 0114 | Investment | | 0 | 0 | 0 | 0 |
| 0115 | Investment | | 0 | 0 | 0 | 0 |
| 0116 | Investment | | 0 | 0 | 0 | 0 |
| 0117 | Investment | | 0 | 0 | 0 | 0 |
| 0118 | Investment | | 0 | 0 | 0 | 0 |
| 0119 | Investment | | 0 | 0 | 0 | 0 |
| 0120 | Investment | | 0 | 0 | 0 | 0 |
| 0121 | Investment | | 0 | 0 | 0 | 0 |
| 0122 | Investment | | 0 | 0 | 0 | 0 |
| 0123 | Investment | | 0 | 0 | 0 | 0 |
| 0124 | Investment | | 0 | 0 | 0 | 0 |
| 0125 | Investment | | 0 | 0 | 0 | 0 |
| 0126 | Investment | | 0 | 0 | 0 | 0 |
| 0127 | Investment | | 0 | 0 | 0 | 0 |
| 0128 | Investment | | 0 | 0 | 0 | 0 |
| 0129 | All Othr Investments | N/A | 0 | 0 | 0 | 0 |
| 0130 | Total Equity Method | N/A | 0 | 0 | 0 | 0 |
| <u>Cost Method:</u> | | | | | | |
| 0201 | Investment | | 0 | 0 | 0 | 0 |
| 0202 | Investment | | 0 | 0 | 0 | 0 |
| 0203 | Investment | | 0 | 0 | 0 | 0 |
| 0204 | Investment | | 0 | 0 | 0 | 0 |
| 0205 | Investment | | 0 | 0 | 0 | 0 |
| 0206 | Investment | | 0 | 0 | 0 | 0 |
| 0207 | Investment | | 0 | 0 | 0 | 0 |
| 0208 | Investment | | 0 | 0 | 0 | 0 |
| 0209 | Investment | | 0 | 0 | 0 | 0 |
| 0210 | Investment | | 0 | 0 | 0 | 0 |
| 0211 | Investment | | 0 | 0 | 0 | 0 |
| 0212 | Investment | | 0 | 0 | 0 | 0 |
| 0213 | Investment | | 0 | 0 | 0 | 0 |
| 0214 | Investment | | 0 | 0 | 0 | 0 |
| 0215 | Investment | | 0 | 0 | 0 | 0 |
| 0216 | Investment | | 0 | 0 | 0 | 0 |
| 0217 | Investment | | 0 | 0 | 0 | 0 |
| 0218 | Investment | | 0 | 0 | 0 | 0 |
| 0219 | Investment | | 0 | 0 | 0 | 0 |
| 0220 | Investment | | 0 | 0 | 0 | 0 |
| 0221 | Investment | | 0 | 0 | 0 | 0 |
| 0222 | Investment | | 0 | 0 | 0 | 0 |
| 0223 | Investment | | 0 | 0 | 0 | 0 |
| 0224 | Investment | | 0 | 0 | 0 | 0 |
| 0225 | Investment | | 0 | 0 | 0 | 0 |
| 0226 | Investment | | 0 | 0 | 0 | 0 |
| 0227 | Investment | | 0 | 0 | 0 | 0 |
| 0228 | Investment | | 0 | 0 | 0 | 0 |
| 0229 | All Othr Investments | N/A | 0 | 0 | 0 | 0 |
| 0230 | Total Cost Method | N/A | 0 | 0 | 0 | 0 |
| 0240 | Total Affiliates | N/A | 0 | 0 | 0 | 0 |
| 0250 | Non-Affiliates | N/A | 176,475 | 266,900 | 176,475 | 266,900 |
| 0260 | Total Investments | N/A | 176,475 | 266,900 | 176,475 | 266,900 |

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
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COSAs: NETC

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

| Row No. | Classification (a) | Company Name (b) | Account 1180 | | | |
|-----------------------------|----------------------|----------------------------------|-----------------|---------------|---------------|-----------|
| | | | Beg Balance (m) | Gross Dr. (n) | Gross Cr. (o) | Net (p) |
| AFFILIATED COMPANIES | | | | | | |
| <u>Equity Method:</u> | | | | | | |
| 0101 | Investment | Telesector Resources Group, Inc. | 0 | 0 | 0 | 0 |
| 0102 | Investment | Verizon Advanced Data Inc. | 0 | 0 | 0 | 0 |
| 0103 | Investment | | 0 | 0 | 0 | 0 |
| 0104 | Investment | | 0 | 0 | 0 | 0 |
| 0105 | Investment | | 0 | 0 | 0 | 0 |
| 0106 | Investment | | 0 | 0 | 0 | 0 |
| 0107 | Investment | | 0 | 0 | 0 | 0 |
| 0108 | Investment | | 0 | 0 | 0 | 0 |
| 0109 | Investment | | 0 | 0 | 0 | 0 |
| 0110 | Investment | | 0 | 0 | 0 | 0 |
| 0111 | Investment | | 0 | 0 | 0 | 0 |
| 0112 | Investment | | 0 | 0 | 0 | 0 |
| 0113 | Investment | | 0 | 0 | 0 | 0 |
| 0114 | Investment | | 0 | 0 | 0 | 0 |
| 0115 | Investment | | 0 | 0 | 0 | 0 |
| 0116 | Investment | | 0 | 0 | 0 | 0 |
| 0117 | Investment | | 0 | 0 | 0 | 0 |
| 0118 | Investment | | 0 | 0 | 0 | 0 |
| 0119 | Investment | | 0 | 0 | 0 | 0 |
| 0120 | Investment | | 0 | 0 | 0 | 0 |
| 0121 | Investment | | 0 | 0 | 0 | 0 |
| 0122 | Investment | | 0 | 0 | 0 | 0 |
| 0123 | Investment | | 0 | 0 | 0 | 0 |
| 0124 | Investment | | 0 | 0 | 0 | 0 |
| 0125 | Investment | | 0 | 0 | 0 | 0 |
| 0126 | Investment | | 0 | 0 | 0 | 0 |
| 0127 | Investment | | 0 | 0 | 0 | 0 |
| 0128 | Investment | | 0 | 0 | 0 | 0 |
| 0129 | All Othr Investments | N/A | 0 | 0 | 0 | 0 |
| 0130 | Total Equity Method | N/A | 0 | 0 | 0 | 0 |
| <u>Cost Method:</u> | | | | | | |
| 0201 | Investment | | 0 | 0 | 0 | 0 |
| 0202 | Investment | | 0 | 0 | 0 | 0 |
| 0203 | Investment | | 0 | 0 | 0 | 0 |
| 0204 | Investment | | 0 | 0 | 0 | 0 |
| 0205 | Investment | | 0 | 0 | 0 | 0 |
| 0206 | Investment | | 0 | 0 | 0 | 0 |
| 0207 | Investment | | 0 | 0 | 0 | 0 |
| 0208 | Investment | | 0 | 0 | 0 | 0 |
| 0209 | Investment | | 0 | 0 | 0 | 0 |
| 0210 | Investment | | 0 | 0 | 0 | 0 |
| 0211 | Investment | | 0 | 0 | 0 | 0 |
| 0212 | Investment | | 0 | 0 | 0 | 0 |
| 0213 | Investment | | 0 | 0 | 0 | 0 |
| 0214 | Investment | | 0 | 0 | 0 | 0 |
| 0215 | Investment | | 0 | 0 | 0 | 0 |
| 0216 | Investment | | 0 | 0 | 0 | 0 |
| 0217 | Investment | | 0 | 0 | 0 | 0 |
| 0218 | Investment | | 0 | 0 | 0 | 0 |
| 0219 | Investment | | 0 | 0 | 0 | 0 |
| 0220 | Investment | | 0 | 0 | 0 | 0 |
| 0221 | Investment | | 0 | 0 | 0 | 0 |
| 0222 | Investment | | 0 | 0 | 0 | 0 |
| 0223 | Investment | | 0 | 0 | 0 | 0 |
| 0224 | Investment | | 0 | 0 | 0 | 0 |
| 0225 | Investment | | 0 | 0 | 0 | 0 |
| 0226 | Investment | | 0 | 0 | 0 | 0 |
| 0227 | Investment | | 0 | 0 | 0 | 0 |
| 0228 | Investment | | 0 | 0 | 0 | 0 |
| 0229 | All Othr Investments | N/A | 0 | 0 | 0 | 0 |
| 0230 | Total Cost Method | N/A | 0 | 0 | 0 | 0 |
| 0240 | Total Affiliates | N/A | 0 | 0 | 0 | 0 |
| 0250 | Non-Affiliates | N/A | 1,128,292 | 872,532 | 857,272 | 1,143,552 |
| 0260 | Total Investments | N/A | 1,128,292 | 872,532 | 857,272 | 1,143,552 |

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COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: All
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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

TABLE B - 3
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| Row No. | Classification (a) | Company Name (b) | Account 1190 | | | |
|-----------------------------|----------------------|--|------------------|----------------|----------------|----------|
| | | | Beg Balance (ac) | Gross Dr. (ad) | Gross Cr. (ae) | Net (af) |
| AFFILIATED COMPANIES | | | | | | |
| <u>Equity Method:</u> | | | | | | |
| 0301 | Investment | Telesector Resources Group Inc. | 14,414 | 437,593 | 411,005 | 41,002 |
| 0302 | Investment | | 0 | 0 | 0 | 0 |
| 0303 | Investment | | 0 | 0 | 0 | 0 |
| 0304 | Investment | | 0 | 0 | 0 | 0 |
| 0305 | Investment | | 0 | 0 | 0 | 0 |
| 0306 | Investment | | 0 | 0 | 0 | 0 |
| 0307 | Investment | | 0 | 0 | 0 | 0 |
| 0308 | Investment | | 0 | 0 | 0 | 0 |
| 0309 | Investment | | 0 | 0 | 0 | 0 |
| 0310 | Investment | | 0 | 0 | 0 | 0 |
| 0311 | Investment | | 0 | 0 | 0 | 0 |
| 0312 | Investment | | 0 | 0 | 0 | 0 |
| 0313 | Investment | | 0 | 0 | 0 | 0 |
| 0314 | Investment | | 0 | 0 | 0 | 0 |
| 0315 | Investment | | 0 | 0 | 0 | 0 |
| 0316 | Investment | | 0 | 0 | 0 | 0 |
| 0317 | Investment | | 0 | 0 | 0 | 0 |
| 0318 | Investment | | 0 | 0 | 0 | 0 |
| 0319 | Investment | | 0 | 0 | 0 | 0 |
| 0320 | Investment | | 0 | 0 | 0 | 0 |
| 0321 | Investment | | 0 | 0 | 0 | 0 |
| 0322 | Investment | | 0 | 0 | 0 | 0 |
| 0323 | Investment | | 0 | 0 | 0 | 0 |
| 0324 | Investment | | 0 | 0 | 0 | 0 |
| 0325 | Investment | | 0 | 0 | 0 | 0 |
| 0326 | Investment | | 0 | 0 | 0 | 0 |
| 0327 | Investment | | 0 | 0 | 0 | 0 |
| 0328 | Investment | | 0 | 0 | 0 | 0 |
| 0329 | All Othr Investments | N/A | 0 | 0 | 0 | 0 |
| 0330 | Total Equity Method | N/A | 14,414 | 437,593 | 411,005 | 41,002 |
| <u>Cost Method:</u> | | | | | | |
| 0401 | Investment | Verizon Communications, Inc | 12,768 | 41,877 | 51,915 | 2,730 |
| 0402 | Investment | Verizon New York Inc. | 128,063 | 1,885,362 | 1,827,695 | 185,730 |
| 0403 | Investment | Verizon Yellow Pages | -420 | 2,186 | 2,409 | -643 |
| 0404 | Investment | Verizon Wireless | 101 | 1 | 1 | 101 |
| 0405 | Investment | Verizon Government Affairs | 72 | 5 | 5 | 72 |
| 0406 | Investment | Verizon Entertainment & Information Services co. | -1 | 1 | 0 | 0 |
| 0407 | Investment | Internetworking & Multimedia Solutions | 6 | 0 | 0 | 6 |
| 0408 | Investment | Verizon Services Corp | 0 | 487,710 | 430,283 | 57,427 |
| 0409 | Investment | Verizon Long Distance | 0 | 5,260 | 0 | 5,260 |
| 0410 | Investment | NYNEX Network Systems | 0 | 15 | 9 | 6 |
| 0411 | Investment | Verizon Maryland Inc. | 0 | 1 | 1 | 0 |
| 0412 | Investment | Verizon New Jersey Inc. | 0 | 1 | 1 | 0 |
| 0413 | Investment | Verizon Virginia, Inc. | 0 | 7 | 7 | 0 |
| 0414 | Investment | | 0 | 0 | 0 | 0 |
| 0415 | Investment | | 0 | 0 | 0 | 0 |
| 0416 | Investment | | 0 | 0 | 0 | 0 |
| 0417 | Investment | | 0 | 0 | 0 | 0 |
| 0418 | Investment | | 0 | 0 | 0 | 0 |
| 0419 | Investment | | 0 | 0 | 0 | 0 |
| 0420 | Investment | | 0 | 0 | 0 | 0 |
| 0421 | Investment | | 0 | 0 | 0 | 0 |
| 0422 | Investment | | 0 | 0 | 0 | 0 |
| 0423 | Investment | | 0 | 0 | 0 | 0 |
| 0424 | Investment | | 0 | 0 | 0 | 0 |
| 0425 | Investment | | 0 | 0 | 0 | 0 |
| 0426 | Investment | | 0 | 0 | 0 | 0 |
| 0427 | Investment | | 0 | 0 | 0 | 0 |
| 0428 | Investment | | 0 | 0 | 0 | 0 |
| 0429 | All Othr Investments | N/A | 0 | 0 | 0 | 0 |
| 0430 | Total Cost Method | N/A | 140,589 | 2,422,426 | 2,312,326 | 250,689 |
| 0440 | Total Affiliates | N/A | 155,003 | 2,860,019 | 2,723,331 | 291,691 |
| 0450 | Non-Affiliates | N/A | 51,837 | 417,657 | 435,949 | 33,545 |
| 0460 | Total Investments | N/A | 206,840 | 3,277,676 | 3,159,280 | 325,236 |

ARMIS USOA REPORT

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: AJI
 PERIOD: Jan 2001 to Dec 2001
 COSA: NETC

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

| Row No. | Classification (a) | Company Name (b) | Account 1200 | | | |
|-----------------------------|----------------------|--|------------------|----------------|----------------|----------|
| | | | Beg Balance (ag) | Gross Dr. (ah) | Gross Cr. (ai) | Net (aj) |
| AFFILIATED COMPANIES | | | | | | |
| <u>Equity Method:</u> | | | | | | |
| 0301 | Investment | Telesector Resources Group Inc. | 0 | 0 | 0 | 0 |
| 0302 | Investment | | 0 | 0 | 0 | 0 |
| 0303 | Investment | | 0 | 0 | 0 | 0 |
| 0304 | Investment | | 0 | 0 | 0 | 0 |
| 0305 | Investment | | 0 | 0 | 0 | 0 |
| 0306 | Investment | | 0 | 0 | 0 | 0 |
| 0307 | Investment | | 0 | 0 | 0 | 0 |
| 0308 | Investment | | 0 | 0 | 0 | 0 |
| 0309 | Investment | | 0 | 0 | 0 | 0 |
| 0310 | Investment | | 0 | 0 | 0 | 0 |
| 0311 | Investment | | 0 | 0 | 0 | 0 |
| 0312 | Investment | | 0 | 0 | 0 | 0 |
| 0313 | Investment | | 0 | 0 | 0 | 0 |
| 0314 | Investment | | 0 | 0 | 0 | 0 |
| 0315 | Investment | | 0 | 0 | 0 | 0 |
| 0316 | Investment | | 0 | 0 | 0 | 0 |
| 0317 | Investment | | 0 | 0 | 0 | 0 |
| 0318 | Investment | | 0 | 0 | 0 | 0 |
| 0319 | Investment | | 0 | 0 | 0 | 0 |
| 0320 | Investment | | 0 | 0 | 0 | 0 |
| 0321 | Investment | | 0 | 0 | 0 | 0 |
| 0322 | Investment | | 0 | 0 | 0 | 0 |
| 0323 | Investment | | 0 | 0 | 0 | 0 |
| 0324 | Investment | | 0 | 0 | 0 | 0 |
| 0325 | Investment | | 0 | 0 | 0 | 0 |
| 0326 | Investment | | 0 | 0 | 0 | 0 |
| 0327 | Investment | | 0 | 0 | 0 | 0 |
| 0328 | Investment | | 0 | 0 | 0 | 0 |
| 0329 | All Othr Investments | N/A | 0 | 0 | 0 | 0 |
| 0330 | Total Equity Method | N/A | 0 | 0 | 0 | 0 |
| <u>Cost Method:</u> | | | | | | |
| 0401 | Investment | Verizon Communications, Inc | 0 | 0 | 0 | 0 |
| 0402 | Investment | Verizon New York Inc. | 0 | 0 | 0 | 0 |
| 0403 | Investment | Verizon Yellow Pages | 0 | 0 | 0 | 0 |
| 0404 | Investment | Verizon Wireless | 0 | 0 | 0 | 0 |
| 0405 | Investment | Verizon Government Affairs | 0 | 0 | 0 | 0 |
| 0406 | Investment | Verizon Entertainment & Information Services co. | 0 | 0 | 0 | 0 |
| 0407 | Investment | Internetworking & Multimedia Solutions | 0 | 0 | 0 | 0 |
| 0408 | Investment | Verizon Services Corp | 0 | 0 | 0 | 0 |
| 0409 | Investment | Verizon Long Distance | 0 | 0 | 0 | 0 |
| 0410 | Investment | NYNEX Network Systems | 0 | 0 | 0 | 0 |
| 0411 | Investment | Verizon Maryland Inc. | 0 | 0 | 0 | 0 |
| 0412 | Investment | Verizon New Jersey Inc. | 0 | 0 | 0 | 0 |
| 0413 | Investment | Verizon Virginia, Inc. | 0 | 0 | 0 | 0 |
| 0414 | Investment | | 0 | 0 | 0 | 0 |
| 0415 | Investment | | 0 | 0 | 0 | 0 |
| 0416 | Investment | | 0 | 0 | 0 | 0 |
| 0417 | Investment | | 0 | 0 | 0 | 0 |
| 0418 | Investment | | 0 | 0 | 0 | 0 |
| 0419 | Investment | | 0 | 0 | 0 | 0 |
| 0420 | Investment | | 0 | 0 | 0 | 0 |
| 0421 | Investment | | 0 | 0 | 0 | 0 |
| 0422 | Investment | | 0 | 0 | 0 | 0 |
| 0423 | Investment | | 0 | 0 | 0 | 0 |
| 0424 | Investment | | 0 | 0 | 0 | 0 |
| 0425 | Investment | | 0 | 0 | 0 | 0 |
| 0426 | Investment | | 0 | 0 | 0 | 0 |
| 0427 | Investment | | 0 | 0 | 0 | 0 |
| 0428 | Investment | | 0 | 0 | 0 | 0 |
| 0429 | All Othr Investments | N/A | 0 | 0 | 0 | 0 |
| 0430 | Total Cost Method | N/A | 0 | 0 | 0 | 0 |
| 0440 | Total Affiliates | N/A | 0 | 0 | 0 | 0 |
| 0450 | Non-Affiliates | N/A | 0 | 0 | 0 | 0 |
| 0460 | Total Investments | N/A | 0 | 0 | 0 | 0 |

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COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: All
 PERIOD: Jan 2001 to Dec 2001
 COSA: NETC

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

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| Row No. | Classification (a) | Company Name (b) | Account 1210 | | | | Total (ao) |
|-----------------------------|----------------------|--|------------------|----------------|----------------|----------|------------|
| | | | Beg Balance (ak) | Gross Dr. (al) | Gross Cr. (am) | Net (an) | |
| AFFILIATED COMPANIES | | | | | | | |
| <u>Equity Method:</u> | | | | | | | |
| 0301 | Investment | Telesector Resources Group Inc. | 7,034 | 27,121 | 41,104 | -6,949 | 150,453 |
| 0302 | Investment | | 0 | 0 | 0 | 0 | 2,395 |
| 0303 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0304 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0305 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0306 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0307 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0308 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0309 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0310 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0311 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0312 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0313 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0314 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0315 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0316 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0317 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0318 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0319 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0320 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0321 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0322 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0323 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0324 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0325 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0326 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0327 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0328 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0329 | All Othr Investments | N/A | 0 | 0 | 0 | 0 | 0 |
| 0330 | Total Equity Method | N/A | 7,034 | 27,121 | 41,104 | -6,949 | 152,848 |
| <u>Cost Method:</u> | | | | | | | |
| 0401 | Investment | Verizon Communications, Inc | 0 | 0 | 0 | 0 | 2,730 |
| 0402 | Investment | Verizon New York Inc. | 0 | 0 | 0 | 0 | 185,730 |
| 0403 | Investment | Verizon Yellow Pages | 0 | 0 | 0 | 0 | -643 |
| 0404 | Investment | Verizon Wireless | 0 | 0 | 0 | 0 | 101 |
| 0405 | Investment | Verizon Government Affairs | 0 | 0 | 0 | 0 | 72 |
| 0406 | Investment | Verizon Entertainment & Information Services co. | 0 | 0 | 0 | 0 | 0 |
| 0407 | Investment | Internetworking & Multimedia Solutions | 0 | 0 | 0 | 0 | 6 |
| 0408 | Investment | Verizon Services Corp | 0 | 0 | 0 | 0 | 57,427 |
| 0409 | Investment | Verizon Long Distance | 0 | 0 | 0 | 0 | 5,260 |
| 0410 | Investment | NYNEX Network Systems | 0 | 0 | 0 | 0 | 6 |
| 0411 | Investment | Verizon Maryland Inc. | 0 | 0 | 0 | 0 | 0 |
| 0412 | Investment | Verizon New Jersey Inc. | 0 | 0 | 0 | 0 | 0 |
| 0413 | Investment | Verizon Virginia, Inc. | 0 | 0 | 0 | 0 | 0 |
| 0414 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0415 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0416 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0417 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0418 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0419 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0420 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0421 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0422 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0423 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0424 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0425 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0426 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0427 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0428 | Investment | | 0 | 0 | 0 | 0 | 0 |
| 0429 | All Othr Investments | N/A | 0 | 0 | 0 | 0 | 0 |
| 0430 | Total Cost Method | N/A | 0 | 0 | 0 | 0 | 250,689 |
| 0440 | Total Affiliates | N/A | 7,034 | 27,121 | 41,104 | -6,949 | 403,537 |
| 0450 | Non-Affiliates | N/A | 1 | 11,613 | 137 | 11,477 | 1,456,930 |
| 0460 | Total Investments | N/A | 7,035 | 38,734 | 41,241 | 4,528 | 1,860,467 |

COMPANY: Verizon New England Tel. & Tel., Inc.
 STUDY AREA: All
 PERIOD: Jan 2001 to Dec 2001
 COSA: NETC

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TABLE B-4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES
 (Dollars in thousands)

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| Row No. | Classification (a) | Name of Affiliate (b) | Net Book Cost (c) | Fair Market Value (d) | Tariff (e) | Publicly Filed Agreements (ee) | Prevailing Market Price (f) | Total Purchase/Sales (g) |
|---------|--------------------|-----------------------|-------------------|-----------------------|------------|--------------------------------|-----------------------------|--------------------------|
|---------|--------------------|-----------------------|-------------------|-----------------------|------------|--------------------------------|-----------------------------|--------------------------|

A. ANALYSIS OF ASSETS PURCHASED FROM AFFILIATES

| | | | | | | | | |
|------|-----------------|-----|---|---|---|---|---|---|
| 0101 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0102 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0103 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0104 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0107 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0108 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0109 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0110 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0111 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0112 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0113 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0114 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0115 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0116 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0117 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0118 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0119 | Asset Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0139 | From All Others | N/A | 0 | 0 | 0 | 0 | 0 | 0 |
| 0140 | Total Purchases | N/A | 0 | 0 | 0 | 0 | 0 | 0 |

B. ANALYSIS OF ASSETS SOLD TO AFFILIATES

| | | | | | | | | |
|------|---------------|-----|---|---|---|---|---|---|
| 0201 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0202 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0203 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0204 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0205 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0206 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0207 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0208 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0209 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0210 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0211 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0212 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0213 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0214 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0215 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0216 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0217 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0218 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0219 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0220 | Asset Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0239 | To All Others | N/A | 0 | 0 | 0 | 0 | 0 | 0 |
| 0240 | Total Sales | N/A | 0 | 0 | 0 | 0 | 0 | 0 |

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COMPANY: Verizon New England Tel. & Tel., Inc.
 STUDY AREA: All
 PERIOD: Jan 2001 to Dec 2001
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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in thousands)

TABLE B - 5
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| Row No. | Description (a) | Beginning Balance (b) | CREDITS DURING THE YEAR | | |
|---------|-------------------------------------|-----------------------|-------------------------|-------------|-------------------|
| | | | Accruals (c) | Salvage (d) | Other Credits (e) |
| 0100 | Motor Vehicles | 11,173 | 7,041 | 1,066 | 255 |
| 0110 | Aircraft | 0 | 0 | 0 | 0 |
| 0120 | Tools and other work equipment | 65,042 | 11,177 | 0 | 566 |
| 0150 | Buildings | 312,298 | 27,827 | 540 | 4 |
| 0160 | Furniture | 6,255 | 4,459 | 0 | 0 |
| 0180 | Office Support Equipment | 16,537 | 3,499 | 0 | 1,780 |
| 0190 | Company Communications Equipment | 33,375 | 4,363 | 0 | 0 |
| 0200 | General Purpose Computers | 110,829 | 22,363 | 0 | 5 |
| 0210 | Total Support Assets | 555,509 | 80,729 | 1,606 | 2,610 |
| 0220 | Analog Electronic Switching | -128 | 2 | 4 | 531 |
| 0230 | Digital Electronic Switching | 1,637,994 | 264,772 | 12 | 4,301 |
| 0240 | Step-by-Step Switching | 7,311 | 0 | 0 | 0 |
| 0250 | Crossbar Switching | 6,326 | 0 | 0 | 0 |
| 0260 | Other Electro-mech. Switching | 0 | 0 | 0 | 0 |
| 0270 | Total Central Office-Switching | 1,651,503 | 264,774 | 16 | 4,832 |
| 0280 | Operator Systems | 41,098 | 7,435 | 0 | 42 |
| 0290 | Satellite and Earth Sta. Facilities | 0 | 0 | 0 | 0 |
| 0300 | Other Radio Facilities | 8,786 | 700 | 0 | 0 |
| 0310 | Circuit Equipment | 2,030,002 | 317,993 | 2,082 | 0 |
| 0320 | Total Central Office-Transmission | 2,038,788 | 318,693 | 2,082 | 0 |
| 0330 | Station Apparatus | -470 | 0 | 0 | 0 |
| 0340 | Customer Premises Wiring | 0 | 0 | 0 | 0 |
| 0350 | Large Private Branch Exchange | 0 | 0 | 0 | 0 |

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in thousands)

TABLE B - 5
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| Row No. | Description (a) | Beginning Balance (b) | CREDITS DURING THE YEAR | | |
|---------|-------------------------------------|-----------------------|-------------------------|-------------|-------------------|
| | | | Accruals (c) | Salvage (d) | Other Credits (e) |
| 0360 | Public Telephone Terminal Equipment | 48,979 | 4,654 | 2 | 0 |
| 0370 | Other Terminal Equipment | 190,518 | 31,323 | 34 | 0 |
| 0380 | Total Info. Origination/Termination | 239,027 | 35,977 | 36 | 0 |
| 0390 | Poles | 450,630 | 50,216 | 136 | 0 |
| 0400 | Aerial Cable | 2,186,487 | 223,608 | 188 | 20 |
| 0410 | Underground Cable | 895,768 | 81,998 | 51 | 59 |
| 0420 | Buried Cable | 211,670 | 17,862 | 2 | 0 |
| 0430 | Submarine Cable | 7,507 | 264 | 0 | 40 |
| 0440 | Deep Sea Cable | 0 | 0 | 0 | 0 |
| 0450 | Intrabuilding Network Cable | 14,695 | 2,540 | 10 | 592 |
| 0460 | Aerial Wire | 0 | 0 | 0 | 0 |
| 0470 | Conduit Systems | 306,708 | 20,942 | 0 | 2,549 |
| 0480 | Total Cable and Wire Facilities | 4,073,465 | 397,430 | 387 | 3,260 |
| 0490 | Total Accumulated Depreciation | 8,599,390 | 1,105,038 | 4,127 | 10,744 |

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in thousands)

TABLE B - 5
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| Row No. | Description (a) | CHARGES DURING THE YEAR | | | | Ending Balance (j) |
|---------|-------------------------------------|---------------------------|-----------------------------|---------------------|-------------------|--------------------|
| | | Retirements w/Traffic (f) | Retirements w/o Traffic (g) | Cost of Removal (h) | Other Charges (i) | |
| 0100 | Motor Vehicles | 0 | 1,112 | 0 | 14,839 | 3,584 |
| 0110 | Aircraft | 0 | 0 | 0 | 0 | 0 |
| 0120 | Tools and other work equipment | 0 | 9,991 | 0 | 580 | 66,214 |
| 0150 | Buildings | 0 | 14,302 | 4,948 | -3,777 | 325,196 |
| 0160 | Furniture | 0 | 7,171 | 0 | -15 | 3,558 |
| 0180 | Office Support Equipment | 0 | 335 | 0 | 1,803 | 19,678 |
| 0190 | Company Communications Equipment | 0 | 14,319 | 6 | -2,494 | 25,907 |
| 0200 | General Purpose Computers | 0 | 28,451 | 14 | 41 | 104,691 |
| 0210 | Total Support Assets | 0 | 75,681 | 4,968 | 10,977 | 548,828 |
| 0220 | Analog Electronic Switching | 0 | 110 | 422 | -2,526 | 2,403 |
| 0230 | Digital Electronic Switching | 0 | 90,010 | 586 | -13,702 | 1,830,185 |
| 0240 | Step-by-Step Switching | 0 | 0 | 0 | 7,309 | 2 |
| 0250 | Crossbar Switching | 0 | 0 | 0 | 6,326 | 0 |
| 0260 | Other Electro-mech. Switching | 0 | 0 | 0 | 0 | 0 |
| 0270 | Total Central Office-Switching | 0 | 90,120 | 1,008 | -2,593 | 1,832,590 |
| 0280 | Operator Systems | 0 | 10,907 | 1 | 41 | 37,626 |
| 0290 | Satellite and Earth Sta. Facilities | 0 | 0 | 0 | -7,684 | 7,684 |
| 0300 | Other Radio Facilities | 0 | 1,786 | 16 | 7,684 | 0 |
| 0310 | Circuit Equipment | 0 | 107,753 | 7,108 | -27,266 | 2,262,482 |
| 0320 | Total Central Office-Transmission | 0 | 109,539 | 7,124 | -27,266 | 2,270,166 |
| 0330 | Station Apparatus | 0 | 0 | 0 | -470 | 0 |
| 0340 | Customer Premises Wiring | 0 | 0 | 0 | 0 | 0 |
| 0350 | Large Private Branch Exchange | 0 | 0 | 0 | 0 | 0 |

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

TABLE B - 5
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| Row No. | Description (a) | CHARGES DURING THE YEAR | | | | Ending Balance (j) |
|---------|-------------------------------------|---------------------------------|-----------------------------------|---------------------------|-------------------------|-----------------------|
| | | Retirements w/Traffic (f) | Retirements w/o Traffic (g) | Cost of Removal (h) | Other Charges (i) | |
| 0360 | Public Telephone Terminal Equipment | 0 | 5,161 | 19 | -4,525 | 52,980 |
| 0370 | Other Terminal Equipment | 0 | 1,431 | 244 | 2,811 | 217,389 |
| 0380 | Total Info. Origination/Termination | 0 | 6,592 | 263 | -2,184 | 270,369 |
| 0390 | Poles | 0 | 6,185 | 9,712 | 2,264 | 482,821 |
| 0400 | Aerial Cable | 0 | 23,763 | 11,199 | -4,477 | 2,379,818 |
| 0410 | Underground Cable | 0 | 11,351 | 5,240 | -3,133 | 964,418 |
| 0420 | Buried Cable | 0 | 2,757 | 273 | 4 | 226,500 |
| 0430 | Submarine Cable | 0 | 487 | 129 | 812 | 6,383 |
| 0440 | Deep Sea Cable | 0 | 5 | 0 | -5 | 0 |
| 0450 | Intrabuilding Network Cable | 0 | 165 | 601 | -492 | 17,563 |
| 0460 | Aerial Wire | 0 | 0 | 0 | 0 | 0 |
| 0470 | Conduit Systems | 0 | 1,959 | 680 | 2,625 | 324,935 |
| 0480 | Total Cable and Wire Facilities | 0 | 46,672 | 27,834 | -2,402 | 4,402,438 |
| 0490 | Total Accumulated Depreciation | 0 | 339,511 | 41,198 | -23,427 | 9,362,017 |

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

| Row/ Acct. No. | Account Title (a) | Amount (b) |
|---|---|------------------|
| REVENUE ACCOUNTS | | |
| Local Network Revenues | | |
| 5001 | Basic area revenue | 1,623,599 |
| 5002 | Optional extended area revenue | 0 |
| 5003 | Cellular mobile service revenue | 58,783 |
| 5004 | Other mobile service revenue | 764 |
| 510 | Basic local service revenue | 1,683,146 |
| 5040 | Local private line revenue | 101,739 |
| 5050 | Customer premises revenue | 2,729 |
| 5060 | Other local exchange revenue | 353,651 |
| 5069 | Other local exchange revenue settlements | 1,554 |
| 520 | Local network service revenue | 2,142,819 |
| Network Access Services Revenues | | |
| 5081 | End user revenue | 526,482 |
| 5082 | Switched access revenue | 254,215 |
| 5083 | Special access revenue | 567,386 |
| 5084 | State access revenue | 176,059 |
| 5080 | Network access revenue | 1,524,142 |
| Long Distance (LD) Network Services Revenues | | |
| 5100 | LD message revenue | 344,405 |
| 5111 | LD inward-only revenue | 16,201 |
| 5112 | LD outward-only revenue | 187 |
| 5110 | Unidirectional LD Revenue | 16,388 |
| 5121 | Subvoice grade LD private network revenue | 729 |
| 5122 | Voice grade LD private network revenue | 21,986 |
| 5123 | Audio program grade LD private network revenue | 0 |
| 5124 | Video program grade LD private network revenue | 0 |
| 5125 | Digital transmission LD private network revenue | 29,614 |
| 5126 | LD private network switching revenue | 0 |
| 5128 | Other LD private network revenue | 0 |
| 5129 | Other LD private network revenue settlements | 1,427 |
| 5120 | Long distance private network revenue | 53,756 |
| 5160 | Other long distance revenue | 6,100 |
| 5169 | Other long distance revenue settlements | 0 |
| 525 | LD Network Service Revenues | 420,649 |
| Miscellaneous Revenues | | |
| 5230 | Directory revenue | 32,155 |
| 5240 | Rent revenue | 225,370 |
| 5250 | Corporate operations revenue | 2,246 |
| 5261 | Special billing arrangements revenue | 1,294 |
| 5262 | Customer operations revenue | 878 |
| 5263 | Plant operations revenue | 0 |
| 5264 | Other incidental regulated revenue | 54,678 |
| 5269 | Other revenue settlements | 0 |
| 5260 | Miscellaneous revenue | 56,850 |
| 5270 | Carrier billing and collection revenue | 44,113 |
| 5200 | Miscellaneous revenue | 360,734 |
| 5280 | Nonregulated revenue | 180,530 |
| 5301 | Uncollectible revenue-telecommunications | 166,090 |
| 5302 | Uncollectible revenue-other | 531 |
| 5300 | Uncollectible revenue | 166,621 |
| 530 | Total Operating Revenues | 4,462,253 |

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in Thousands)

| Row/ Acct. No. | Account Title (aa) | Total (ab) |
|----------------------|---|---------------|
| | <u>EXPENSE ACCOUNTS</u> | |
| | <u>Plant Specific Operations</u> | |
| 615 | Account 6112 - Motor Vehicles | 15,000 |
| 625 | Account 6113 - Aircraft | 800 |
| 635 | Account 6114 - Tools and other work equipment | 2,127 |
| 6110 | Network support | 17,927 |
| 6121 | Land & building | 134,378 |
| 6122 | Furniture & artworks | 660 |
| 6123 | Office equipment | 9,123 |
| 6124 | General purpose computers | 40,863 |
| 6120 | General support | 185,024 |
| 6211 | Analog electronic | 1,287 |
| 6212 | Digital electronic | 89,372 |
| 6215 | Electro-mechanical | 0 |
| 6210 | Central Office-switching | 90,659 |
| 6220 | Operator systems | 1 |
| 6231 | Radio systems | 155 |
| 6232 | Circuit equipment | 54,797 |
| 6230 | Central office-transmission | 54,952 |
| 6311 | Station apparatus | 0 |
| 6341 | Large PBX | 0 |
| 6351 | Public telephone terminal equipment | 10,648 |
| 6362 | Other terminal equipment | 61,465 |
| 6310 | Information origination/termination expense | 72,113 |
| 6411 | Poles | 11,310 |
| 6421 | Aerial cable | 228,926 |
| 6422 | Underground cable | 50,016 |
| 6423 | Buried cable | 19,744 |
| 6424 | Submarine cable | 11 |
| 6425 | Deep sea cable | 0 |
| 6426 | Intrabuilding network cable | 5,085 |
| 6431 | Aerial wire | 0 |
| 6441 | Conduit systems | 9,969 |
| 6410 | Cable and wire | 325,061 |
| 650 | Total Plant Specific Operations | 745,737 |

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

| Row/ Acct. No. | Account Title (aa) | Total (ab) |
|----------------------|---|---------------|
| | <u>Plant Nonspecific Operations</u> | |
| 6511 | PHFTU | 0 |
| 665 | Account 6512 - Provisioning | 978 |
| 6510 | Other property plant and equipment expense | 978 |
| 6531 | Power | 36,793 |
| 6532 | Network administration | 48,087 |
| 6533 | Testing | 82,707 |
| 675 | Account 6534 - Plant operation administration | 89,542 |
| 685 | Account 6535 - Engineering | 48,891 |
| 6530 | Network Operations | 306,020 |
| 6540 | Access | 228,308 |
| 6561 | Depreciation-TPIS | 1,099,311 |
| 6562 | Depreciation-PHFTU | 0 |
| 6563 | Amortization-tangible | 9,182 |
| 6564 | Amortization-intangible | 61,761 |
| 6565 | Amortization-other | 5,716 |
| 6560 | Depreciations & Amortization Expense | 1,175,970 |
| 690 | Total Plant Nonspecific Operations | 1,711,276 |
| | <u>Customer Operations</u> | |
| 6611 | Product management | 78,572 |
| 6612 | Sales | 62,422 |
| 6613 | Product advertising | 17,219 |
| 6610 | Marketing Expense | 158,213 |
| 6621 | Call completion | 12,600 |
| 6622 | Number services | 50,430 |
| 6623 | Customer services | 262,795 |
| 6620 | Service Expense | 325,825 |
| 700 | Total Customer Operations | 484,038 |
| | <u>Corporate Operations</u> | |
| 6711 | Executive | 22,145 |
| 6712 | Planning | 7,097 |
| 6710 | Executive and Planning | 29,242 |
| 6721 | Accounting & finance | 32,484 |
| 6722 | External relations | 40,448 |
| 6723 | Human resources | 20,575 |
| 6724 | Information management | 62,837 |
| 6725 | Legal | 14,418 |
| 6726 | Procurement | 4,280 |
| 6727 | Research and development | 1,707 |
| 6728 | Other general and administrative | 360,004 |
| 6720 | General & Administrative | 536,753 |
| 6790 | Provision for uncollectible notes | -2 |
| 710 | Total Corporate Operations Expense | 565,993 |
| 720 | Total Operating Expenses | 3,507,044 |
| 730 | Income Before Other Operating Items and Taxes | 955,209 |

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

| Row/ Acct. No. | Account Title (a) | Amount (b) |
|----------------------|---|---------------|
| | <u>Other Operating Income and Expense</u> | |
| 7110 | Income from custom work | 1,037 |
| 7130 | Return from nonreg use of regulated facilities | 0 |
| 7140 | Gains/losses from foreign exchange | 0 |
| 7150 | Gains/losses from disposition of land & artworks | 19,025 |
| 7160 | Other operating gains and losses | 145 |
| 7100 | Other operating income and expenses | 20,207 |
| | <u>Operating Taxes</u> | |
| 7210 | Operating investment tax credits-net | 13,857 |
| 7220 | Operating federal income taxes | 195,317 |
| 7230 | Operating state and local income taxes | 42,306 |
| 7240 | Operating other taxes | 151,966 |
| 7250 | Provision for deferred operating income tax-net | 21,902 |
| 7200 | Operating Taxes | 397,634 |
| | <u>Nonoperating Income and Expense</u> | |
| 7310 | Dividend income | 0 |
| 7320 | Interest income | 20,901 |
| 7330 | Income from sinking and other funds | 0 |
| 7340 | Allowance for funds used during const (AFUDC) | 29,532 |
| 7350 | Gains/losses from the disposition of property | 3 |
| 7360 | Other nonoperating income | -204,045 |
| 7370 | Special charges | 4,937 |
| 7300 | Nonoperating Income and Expense | -158,546 |
| | <u>Nonoperating Taxes</u> | |
| 7410 | Nonoperating investment tax credits-net | 0 |
| 7420 | Nonoperating federal income taxes | 3,481 |
| 7430 | Nonoperating state and local income taxes | 721 |
| 7440 | Nonoperating other taxes | 0 |
| 7450 | Provision for deferred nonoperating income tax-net | 0 |
| 7400 | Nonoperating Taxes | 4,202 |
| | <u>Interest and Related Items</u> | |
| 7510 | Interest on funded debt | 141,655 |
| 7520 | Interest expense-capital leases | 6 |
| 7530 | Amortization of debt issuance expense | 858 |
| 7540 | Other interest deductions | 50,582 |
| 7500 | Interest and Related Items | 193,101 |
| | <u>Extraordinary Items</u> | |
| 7610 | Extraordinary income credits | 427 |
| 7620 | Extraordinary income charges | 48 |
| 7630 | Current inc tax effect of extraordinary items-net | -19 |
| 7640 | Provision for deferred inc tax effect of items-net | 168 |
| 7600 | Extraordinary Items | 230 |
| | <u>Jurisdictional Differences & Nonregulated Income</u> | |
| 7910 | Income effects of jurisdictional differences-net | -200,041 |
| 7990 | Nonregulated net income | 0 |
| 790 | Net Income | 22,122 |

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COMPANY: Verizon New England T & T, Inc.
STUDY AREA: All
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FOOTNOTE TABLE

CONFIDENTIAL TREATMENT TABLE

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| Table | Row | Column (s) |
|-------|-----|------------|
| (a) | (b) | (c) |

THE COMPANY HAS NOT REQUESTED CONFIDENTIAL TREATMENT FOR ANY DATA IN THIS REPORT.

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
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FOOTNOTE TABLE

| <u>Table</u> | <u>Row</u> | <u>Col</u> | <u>FN#</u> | <u>Footnote</u> |
|--------------|------------|------------|------------|---|
| B1 | 1160.0 | b | 1 | Temporary cash reserves consist of funds placed in trust for future associate health and welfare payments. |
| B1 | 1401.0 | b | 2 | Includes amounts related to Verizon Advanced Data, Inc. Per an FCC order released September 26, 2001 in CC Docket 98-184 GTE/BA Merger Order, Verizon is allowed to accelerate the sunset of its separate advance data affiliate. |
| B1 | 4120.0 | b | 3 | Amounts recorded in accordance with SFAS 112, Employers Accounting for Postemployment Benefits. |
| B1 | 4210.0 | b | 4 | Increase primarily due to \$1 billion of debentures issued in August 2001. |
| I1 | 6728.0 | b | 5 | Amounts recorded in accordance with SFAS 88, Employers Accounting for Settlements and Curtailments of Defined Pension Plans and for Termination Benefits. |
| I1 | 7360.0 | b | 6 | Increase primarily due to severance and related benefits in accordance with SFAS 112, "Employers' Accounting for Postretirement Benefits," for voluntary and involuntary separation of employees and equity losses related to Verizon Advanced Data, Inc. |
| I1 | 860.0 | b | 7 | Total compensation includes both expenses and capitalized salary, wages, and benefits. |
| I1 | 7610.0 | b | 8 | Amounts recorded in accordance with SFAS 113, Accounting for Derivative Instruments and Hedging Activities. |
| I1 | 7620.0 | b | 9 | Amounts recorded as extraordinary charges associated with early extinguishment of \$50.0 million 4 1/2% debenture due on July 1, 2002. |
| I1 | 7630.0 | b | 10 | Amounts recorded as extraordinary charges associated with early extinguishment of \$50.0 million 4 1/2% debenture due on July 1, 2002. |
| I1 | 7640.0 | b | 11 | Amounts recorded in accordance with SFAS 113, Accounting for Derivative Instruments and Hedging Activities. |

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STUDY AREA: All
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TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES

(Dollars in Thousands)

| Row No. | Classification (a) | Name of Affiliate (b) | Fully Distributed Cost (c) | Fair Market Value (cc) | Tariff Rate (d) | Publicly Filed Agreements (dd) | Prevailing Market Price (e) | Total Purchase/Sales (f) |
|---------|--------------------|-----------------------|----------------------------|------------------------|-----------------|--------------------------------|-----------------------------|--------------------------|
|---------|--------------------|-----------------------|----------------------------|------------------------|-----------------|--------------------------------|-----------------------------|--------------------------|

A. ANALYSIS OF SERVICES PURCHASED FROM AFFILIATES

| | | | | | | | | |
|------|-------------------|------------------------------------|---------|---|-------|---|-------|---------|
| 0101 | Service Purchased | Exchange Indemnity Company | 4,777 | 0 | 0 | 0 | 0 | 4,777 |
| 0102 | Service Purchased | Telesector Resources Group | 378,877 | 0 | 0 | 0 | 0 | 378,877 |
| 0103 | Service Purchased | Verizon Avenue Corp | 432 | 0 | 0 | 0 | 0 | 432 |
| 0104 | Service Purchased | Verizon Corporate Services Corp | 76,762 | 0 | 0 | 0 | 0 | 76,762 |
| 0105 | Service Purchased | Verizon Data Services Inc. | 4,809 | 0 | 0 | 0 | 0 | 4,809 |
| 0106 | Service Purchased | Verizon High Speed Solutions Inc | 242 | 0 | 0 | 0 | 0 | 242 |
| 0107 | Service Purchased | GTE Communications Systems Corp | 290 | 0 | 0 | 0 | 0 | 290 |
| 0108 | Service Purchased | Verizon Network Funding Corp. | 390 | 0 | 0 | 0 | 0 | 390 |
| 0109 | Service Purchased | Verizon Network Integration Corp | 0 | 0 | 0 | 0 | 1,227 | 1,227 |
| 0110 | Service Purchased | Verizon Service Corp | 197,132 | 0 | 0 | 0 | 0 | 197,132 |
| 0111 | Service Purchased | Verizon Corporate Services Group | 41,262 | 0 | 0 | 0 | 0 | 41,262 |
| 0112 | Service Purchased | Verizon Services Organization Inc. | 47,228 | 0 | 0 | 0 | 0 | 47,228 |
| 0113 | Service Purchased | Verizon Wireless | 0 | 0 | 4,896 | 0 | 2,955 | 7,851 |
| 0114 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0115 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0116 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0117 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0118 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0119 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0120 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0121 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0122 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0123 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0124 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0125 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0126 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0127 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0128 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0129 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0130 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0131 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0132 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0133 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0134 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0135 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0136 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0137 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0138 | Service Purchased | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0139 | From All Others | N/A | 0 | 0 | 0 | 0 | 0 | 0 |
| 0140 | Total Purchases | N/A | 752,201 | 0 | 4,896 | 0 | 4,182 | 761,279 |

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
OS: NETC

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TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in Thousands)

| Row No. | Classification (a) | Name of Affiliate (b) | Fully Distributed Cost (c) | Fair Market Value (cc) | Tariff Rate (d) | Publicly Filed Agreements (dd) | Prevailing Market Price (e) | Total Purchase/Sales (f) |
|---|--------------------|----------------------------------|----------------------------|------------------------|-----------------|--------------------------------|-----------------------------|--------------------------|
| B. ANALYSIS OF SERVICES SOLD TO AFFILIATES | | | | | | | | |
| 0201 | Service Sold | Verizon Corporate Services Corp | 3,285 | 0 | 349 | 0 | 0 | 3,634 |
| 0202 | Service Sold | Verizon Services Corp | 3,989 | 93 | 0 | 0 | 0 | 4,082 |
| 0203 | Service Sold | Telesector Resources Group | 29,139 | 27,454 | 5,772 | 0 | 0 | 62,365 |
| 0204 | Service Sold | Verizon Yellow Pages Company | 0 | 0 | 1,881 | 0 | 2,603 | 4,484 |
| 0205 | Service Sold | Verizon Connected Solutions Inc | 121 | 0 | 2 | 0 | 307 | 430 |
| 0206 | Service Sold | Verizon Wireless | 305 | 0 | 29,740 | 0 | 1,607 | 31,652 |
| 0207 | Service Sold | Verizon Internet Services Inc | 317 | 0 | 4,130 | 0 | 0 | 4,447 |
| 0208 | Service Sold | Verizon Advanced Data Inc | 6,696 | 1,644 | 125,410 | 0 | 2,913 | 136,663 |
| 0209 | Service Sold | Bell Atlantic Communications Inc | 9,708 | 0 | 24 | 0 | 16,662 | 26,394 |
| 0210 | Service Sold | NYNEX Long Distance Company | 0 | 0 | 16 | 0 | 10,785 | 10,801 |
| 0211 | Service Sold | Verizon Global Networks Inc | 210 | 561 | 6,019 | 0 | 0 | 6,790 |
| 0212 | Service Sold | Verizon Select Services Inc | 377 | 0 | 26 | 0 | 57 | 460 |
| 0213 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0214 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0215 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0216 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0217 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0218 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0219 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0221 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0222 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0223 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0224 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0225 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0226 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0227 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0228 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0229 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0230 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0231 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0232 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0233 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0234 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0235 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0236 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0237 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0238 | Service Sold | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0239 | From All Others | N/A | 0 | 0 | 0 | 0 | 0 | 0 |
| 0240 | Total Sales | N/A | 54,147 | 29,752 | 173,369 | 0 | 34,934 | 292,202 |

COMPANY: Verizon New England Tel. & Tel., Inc.
 STUDY AREA: All
 PERIOD: Jan 2001 to Dec 2001
 COSA: NETC

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TABLE I-6 - SPECIAL CHARGES
 (Dollars in Thousands)

| Row No. | Classification (a) | Particulars (b) | Amount (c) |
|---------|--------------------|-----------------|------------|
| 0100 | Lobbying Expenses | N/A | 1,120 |

OTHER SPECIAL CHARGES

| | | | |
|------|--------------------------|-----|-----|
| 0200 | Membership Fees and Dues | N/A | 305 |
|------|--------------------------|-----|-----|

ABANDONED CONSTRUCTION PROJECTS AMOUNTING TO \$ 100,000 OR MORE

| | | | |
|------|--|-----|---|
| 0210 | Name of Project | | 0 |
| 0211 | Name of Project | | 0 |
| 0212 | Name of Project | | 0 |
| 0213 | Name of Project | | 0 |
| 0214 | Name of Project | | 0 |
| 0215 | Name of Project | | 0 |
| 0216 | Name of Project | | 0 |
| 0217 | Name of Project | | 0 |
| 0218 | Name of Project | | 0 |
| 0219 | Total Abandoned Construction Projects Amounting to \$ 100,000 or More | N/A | 0 |

| | | | |
|------|--|-----|---|
| 0220 | Telecommunications Plant Acquisition Adjustments | N/A | 0 |
|------|--|-----|---|

PENALTIES AND FINES AMOUNTING TO \$ 100,000 OR MORE

| | | | |
|------|--|-----|---|
| 0230 | Name of Penalty and/or Fine | | 0 |
| 0231 | Name of Penalty and/or Fine | | 0 |
| 0232 | Name of Penalty and/or Fine | | 0 |
| 0233 | Name of Penalty and/or Fine | | 0 |
| 0234 | Name of Penalty and/or Fine | | 0 |
| 0235 | Name of Penalty and/or Fine | | 0 |
| 0236 | Name of Penalty and/or Fine | | 0 |
| 0237 | Name of Penalty and/or Fine | | 0 |
| 0238 | Name of Penalty and/or Fine | | 0 |
| 0239 | Total Penalties and Fines Amounting to \$ 100,000 or More | N/A | 0 |

| | | | |
|------|---|-----|-------|
| 0240 | Charitable, Social or Other Community Welfare | N/A | 179 |
| 0250 | All Other Items in the Aggregate | N/A | 3,333 |
| 0260 | Total of Other Special Charges | N/A | 3,817 |

| | | | |
|------|-----------------------|-----|-------|
| 0270 | Total of Account 7370 | N/A | 4,937 |
|------|-----------------------|-----|-------|

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
 (Dollars in Thousands)

| Row No. | Nature of Service (a) | Name of Recipient (b) | Amount (c) |
|---|--|---------------------------------|------------|
| ADVERTISING AND INFORMATION SERVICES - EXCEEDING \$ 1,000,000 | | | |
| 0201 | Name of Advertising and Information Service | Nothing to Report | |
| 0202 | Name of Advertising and Information Service | | |
| 0599 | Total Advertising and Information Services - Exceeding \$ 1,000,000 | N/A | 0 |
| AUDIT AND ACCOUNTING - EXCEEDING \$ 500,000 | | | |
| 0601 | Name of Audit and Accounting Service | Nothing to Report | |
| 0699 | Total Audit and Accounting Services - Exceeding \$ 500,000 | N/A | 0 |
| CLERICAL AND OFFICE SERVICES - EXCEEDING \$ 1,000,000 | | | |
| 0701 | Name of Clerical and Office Service | Nothing to Report | |
| 0799 | Total Clerical and Office Services - Exceeding \$ 1,000,000 | N/A | 0 |
| COMPUTER AND DATA PROCESSING SERVICES - EXCEEDING \$ 1,000,000 | | | |
| 0801 | Name of Computer and Data Processing Service | VOLT DELTA RESOURCES, INC. | 1,558 |
| 0899 | Total Computer and Data Processing Services - Exceeding \$ 1,000,000 | N/A | 1,558 |
| CONSULTING AND RESEARCH SERVICES - EXCEEDING \$ 500,000 | | | |
| 0901 | Name of Consulting and Research Service | Nothing to Report | |
| 1299 | Total Consulting and Research Services - Exceeding \$ 500,000 | N/A | 0 |
| FINANCIAL SERVICES - EXCEEDING \$ 500,000 | | | |
| 1301 | Name of Financial Service | | |
| 1399 | Total Financial Services - Exceeding \$ 500,000 | N/A | 0 |
| LEGAL - EXCEEDING \$ 500,000 | | | |
| 1401 | Name of Legal Service | Nothing to Report | |
| 1499 | Total Legal Services - Exceeding \$ 500,000 | N/A | 0 |
| MEMBERSHIP FEES AND DUES - EXCEEDING \$ 50,000 | | | |
| 1501 | Name of Association | MAINE & COMPANY | 50 |
| 1502 | Name of Association | MAINE STATE CHAMBER OF COMMERCE | 70 |
| 1599 | Total Membership Fees and Dues - Exceeding \$ 50,000 | N/A | 120 |
| PERSONNEL SERVICES - EXCEEDING \$ 1,000,000 | | | |
| 1601 | Name of Personnel Service | Nothing to Report | |
| 1699 | Total Personnel Services - Exceeding \$ 1,000,000 | N/A | 0 |
| PRINTING AND DESIGN SERVICES - EXCEEDING \$ 1,000,000 | | | |

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
(Dollars in Thousands)

| Row No. | Nature of Service (a) | Name of Recipient (b) | Amount (c) |
|---------|---|-----------------------|------------|
| 1701 | Name of Printing and Design Service | Nothing to Report | |
| 1799 | Total Printing and Design Services - Exceeding \$ 1,000,000 | N/A | 0 |

| SECURITY SERVICES - EXCEEDING \$ 1,000,000 | | | |
|--|--|-----------------------|------------|
| Row No. | Name of Security Service (a) | Name of Recipient (b) | Amount (c) |
| 1801 | Name of Security Service | Nothing to Report | |
| 1899 | Total Security Services - Exceeding \$ 1,000,000 | N/A | 0 |
| 1900 | Contributions | N/A | 179 |
| 2000 | Directory Services | N/A | 964 |

CERTIFICATION

I certify that I am an officer of **Verizon New England Inc.**
that I have examined the foregoing report and that to the best of my
knowledge, information, and belief, all statements of fact contained in this
report are true and that said report is an accurate statement of the affairs
of the above named respondent in respect to the data set forth herein for
the period from **January 1, 2001** to **December 31, 2001.**

| | |
|--------------|-------------------------|
| PRINTED NAME | Edwin F. Hall |
| POSITION | Chief Financial Officer |
| SIGNATURE | <i>Edwin F. Hall</i> |
| DATE | 3/26/2002 |

(Persons making willful false statements in this report form can be punished
by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

| | |
|------------------|----------------|
| CONTACT PERSON | Gerald Asch |
| TELEPHONE NUMBER | (202) 515-2532 |

FCC Report 43-02

State of N.H.

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
COSA: NENH

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

| Row/ Acct. No. | Account Title (a) | Amount (b) |
|---|---|---------------|
| REVENUE ACCOUNTS | | |
| Local Network Revenues | | |
| 5001 | Basic area revenue | 178,513 |
| 5002 | Optional extended area revenue | 0 |
| 5003 | Cellular mobile service revenue | 9,416 |
| 5004 | Other mobile service revenue | 299 |
| 510 | Basic local service revenue | 188,228 |
| 5040 | Local private line revenue | 10,579 |
| 5050 | Customer premises revenue | -3 |
| 5060 | Other local exchange revenue | 41,429 |
| 5069 | Other local exchange revenue settlements | 329 |
| 520 | Local network service revenue | 240,562 ✓ |
| Network Access Services Revenues | | |
| 5081 | End user revenue | 60,694 |
| 5082 | Switched access revenue | 36,311 |
| 5083 | Special access revenue | 67,340 |
| 5084 | State access revenue | 20,111 |
| 5080 | Network access revenue | 184,456 ✓ |
| Long Distance (LD) Network Services Revenues | | |
| 5100 | LD message revenue | 37,930 |
| 5111 | LD inward-only revenue | 2,039 |
| 5112 | LD outward-only revenue | 0 |
| 5110 | Unidirectional LD Revenue | 2,039 |
| 5121 | Subvoice grade LD private network revenue | 60 |
| 5122 | Voice grade LD private network revenue | 1,812 |
| 5123 | Audio program grade LD private network revenue | 0 |
| 5124 | Video program grade LD private network revenue | 0 |
| 5125 | Digital transmission LD private network revenue | 1,829 |
| 5126 | LD private network switching revenue | 0 |
| 5128 | Other LD private network revenue | 0 |
| 5129 | Other LD private network revenue settlements | 405 |
| 5120 | Long distance private network revenue | 4,106 |
| 5160 | Other long distance revenue | 387 |
| 5169 | Other long distance revenue settlements | 0 |
| 525 | LD Network Service Revenues | 44,462 ✓ |
| Miscellaneous Revenues | | |
| 5230 | Directory revenue | 3,330 |
| 5240 | Rent revenue | 19,547 |
| 5250 | Corporate operations revenue | 128 |
| 5261 | Special billing arrangements revenue | 173 |
| 5262 | Customer operations revenue | 129 |
| 5263 | Plant operations revenue | 0 |
| 5264 | Other incidental regulated revenue | 5,209 |
| 5269 | Other revenue settlements | 0 |
| 5260 | Miscellaneous revenue | 5,511 |
| 5270 | Carrier billing and collection revenue | 4,753 |
| 5200 | Miscellaneous revenue | 33,269 ✓ |
| 5280 | Nonregulated revenue | 18,165 ✓ |
| 5301 | Uncollectible revenue-telecommunications | 13,192 |
| 5302 | Uncollectible revenue-other | 103 |
| 5300 | Uncollectible revenue | 13,295 ✓ |
| 530 | Total Operating Revenues | 507,619 |

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: New Hampshire
 PERIOD: Jan 2001 to Dec 2001
 COSA: NENH

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in Thousands)

| Row/ Acct. No. | Account Title (aa) | Total (ab) |
|----------------------|---|---------------|
| | <u>EXPENSE ACCOUNTS</u> | |
| | <u>Plant Specific Operations</u> | |
| 615 | Account 6112 - Motor Vehicles | 2,145 |
| 625 | Account 6113 - Aircraft | 89 |
| 635 | Account 6114 - Tools and other work equipment | 189 |
| 6110 | Network support | 2,423 |
| 6121 | Land & building | 15,533 |
| 6122 | Furniture & artworks | 163 |
| 6123 | Office equipment | 1,276 |
| 6124 | General purpose computers | 4,863 |
| 6120 | General support | 21,835 |
| 6211 | Analog electronic | 342 |
| 6212 | Digital electronic | 5,582 |
| 6215 | Electro-mechanical | 0 |
| 6210 | Central Office-switching | 5,924 |
| 6220 | Operator systems | 0 |
| 6231 | Radio systems | 5 |
| 6232 | Circuit equipment | 5,574 |
| 6230 | Central office-transmission | 5,579 |
| 6311 | Station apparatus | 0 |
| 6341 | Large PBX | 0 |
| 6351 | Public telephone terminal equipment | 1,147 |
| 6362 | Other terminal equipment | 6,093 |
| 6310 | Information origination/termination expense | 7,240 |
| 6411 | Poles | 1,425 |
| 6421 | Aerial cable | 22,044 |
| 6422 | Underground cable | 2,944 |
| 6423 | Buried cable | 2,571 |
| 6424 | Submarine cable | 0 |
| 6425 | Deep sea cable | 0 |
| 6426 | Intrabuilding network cable | 167 |
| 6431 | Aerial wire | 0 |
| 6441 | Conduit systems | 714 |
| 6410 | Cable and wire | 29,865 |
| 650 | Total Plant Specific Operations | 72,865 ✓ |

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
COSA: NENH

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

| Row/ Acct. No. | Account Title (aa) | Total (ab) |
|----------------------|---|---------------|
| | <u>Plant Nonspecific Operations</u> | |
| 6511 | PHFTU | 0 |
| 665 | Account 6512 - Provisioning | 113 |
| 6510 | Other property plant and equipment expense | 113 |
| 6531 | Power | 3,655 |
| 6532 | Network administration | 2,153 |
| 6533 | Testing | 12,130 |
| 675 | Account 6534 - Plant operation administration | 9,233 |
| 685 | Account 6535 - Engineering | 5,319 |
| 6530 | Network Operations | 32,490 |
| 6540 | Access | 32,793 |
| 6561 | Depreciation-TPIS | 127,012 |
| 6562 | Depreciation-PHFTU | 0 |
| 6563 | Amortization-tangible | 573 |
| 6564 | Amortization-intangible | 5,797 |
| 6565 | Amortization-other | 805 |
| 6560 | Depreciations & Amortization Expense | 134,187 |
| 690 | Total Plant Nonspecific Operations | 199,583 |
| | <u>Customer Operations</u> | |
| 6611 | Product management | 8,084 |
| 6612 | Sales | 7,319 |
| 6613 | Product advertising | 1,759 |
| 6610 | Marketing Expense | 17,162 |
| 6621 | Call completion | 1,142 |
| 6622 | Number services | 4,502 |
| 6623 | Customer services | 33,722 |
| 6620 | Service Expense | 39,366 |
| 700 | Total Customer Operations | 56,527 |
| | <u>Corporate Operations</u> | |
| 6711 | Executive | 2,493 |
| 6712 | Planning | 812 |
| 6710 | Executive and Planning | 3,305 |
| 6721 | Accounting & finance | 3,661 |
| 6722 | External relations | 4,110 |
| 6723 | Human resources | 2,365 |
| 6724 | Information management | 7,252 |
| 6725 | Legal | 1,659 |
| 6726 | Procurement | 488 |
| 6727 | Research and development | 194 |
| 6728 | Other general and administrative | 39,729 |
| 6720 | General & Administrative | 59,458 |
| 6790 | Provision for uncollectible notes | 0 |
| 710 | Total Corporate Operations Expense | 62,763 |
| 720 | Total Operating Expenses | 391,738 |
| 730 | Income Before Other Operating Items and Taxes | 115,881 |

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: New Hampshire
 PERIOD: Jan 2001 to Dec 2001
 COSA: NENH

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING

(Dollars in Thousands)

| Row/ Acct. No. | Account Title (a) | Amount (b) |
|----------------------|---|---------------|
| | <u>Other Operating Income and Expense</u> | |
| 7110 | Income from custom work | 102 |
| 7130 | Return from nonreg use of regulated facilities | 0 |
| 7140 | Gains/losses from foreign exchange | 0 |
| 7150 | Gains/losses from disposition of land & artworks | 3,355 |
| 7160 | Other operating gains and losses | 16 |
| 7100 | Other operating income and expenses | 3,473 |
| | <u>Operating Taxes</u> | |
| 7210 | Operating investment tax credits-net | (1,985) |
| 7220 | Operating federal income taxes | 30,393 |
| 7230 | Operating state and local income taxes | 5,954 |
| 7240 | Operating other taxes | 4,017 |
| 7250 | Provision for deferred operating income tax-net | 1,303 |
| 7200 | Operating Taxes | 39,682 |
| | <u>Nonoperating Income and Expense</u> | |
| 7310 | Dividend income | 0 |
| 7320 | Interest income | 2,344 |
| 7330 | Income from sinking and other funds | 0 |
| 7340 | Allowance for funds used during const (AFUDC) | 3,019 |
| 7350 | Gains/losses from the disposition of property | 0 |
| 7360 | Other nonoperating income | -23,129 |
| 7370 | Special charges | 699 |
| 7300 | Nonoperating Income and Expense | (18,465) |
| | <u>Nonoperating Taxes</u> | |
| 7410 | Nonoperating investment tax credits-net | 0 |
| 7420 | Nonoperating federal income taxes | 243 |
| 7430 | Nonoperating state and local income taxes | 101 |
| 7440 | Nonoperating other taxes | 0 |
| 7450 | Provision for deferred nonoperating income tax-net | 0 |
| 7400 | Nonoperating Taxes | 344 |
| | <u>Interest and Related Items</u> | |
| 7510 | Interest on funded debt | 15,980 |
| 7520 | Interest expense-capital leases | 0 |
| 7530 | Amortization of debt issuance expense | 97 |
| 7540 | Other interest deductions | 5,644 |
| 7500 | Interest and Related Items | 21,721 |
| | <u>Extraordinary Items</u> | |
| 7610 | Extraordinary income credits | 48 |
| 7620 | Extraordinary income charges | 5 |
| 7630 | Current inc tax effect of extraordinary items-net | -2 |
| 7640 | Provision for deferred inc tax effect of items-net | 20 |
| 7600 | Extraordinary Items | 25 |
| | <u>Jurisdictional Differences & Nonregulated Income</u> | |
| 7910 | Income effects of jurisdictional differences-net | (2,952) |
| 7990 | Nonregulated net income | 0 |
| 790 | Net Income | 36,215 |

IBOIT

115,881

Inc

(1,985)

(4,017)

EXP

79,675

(2,344)

(3,019)

(23,129)

EXP

(344) EXP

(21,721) EXP

(25) INC

(2,952) EXP

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
OSA: NENH

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

| Row/ Acct. No. | Account Title (aa) | Beginning Balance (ab) | Additions (ac) | Retirements (ad) | Transfers/ Adjustments (ae) | Ending Balance (af) |
|----------------------|--|------------------------------|-------------------|---------------------|-----------------------------------|---------------------------|
| | <u>Plant</u> | | | | | |
| 2001 | Telecommunications plant in service (TPIS) | 1,898,718 | 172,626 | 35,636 | 9,710 | 2,045,418 |
| 2002 | Property held for future telecom use (PHFTU) | 0 | 0 | 0 | 0 | 0 |
| 2003 | Telephone plant under construction-short term (TPUC) | 54,348 | 0 | 0 | -34,552 | 19,796 |
| 2005 | Telecommunications plant adjustment | 0 | 0 | 0 | 0 | 0 |
| 2006 | Nonoperating plant | 235 | 0 | 0 | 5,251 | 5,486 |
| 2007 | Goodwill | 0 | 0 | 0 | 0 | 0 |
| 210 | Total Plant | 1,953,300 | 172,626 | 35,636 | -19,590 | 2,070,700 |
| | <u>TPIS - General Support</u> | | | | | |
| 2111 | Land | 3,646 | 0 | 0 | -67 | 3,579 |
| 2112 | Motor vehicles | 9,519 | 1,847 | 1,044 | 0 | 10,322 |
| 2113 | Aircraft | 0 | 0 | 0 | 0 | 0 |
| 2114 | Tools and other work equipment | 15,654 | 1,715 | 737 | -91 | 16,541 |
| 2121 | Buildings | 89,695 | 5,162 | 1,648 | 510 | 93,719 |
| 2122 | Furniture | 2,353 | 0 | 986 | 218 | 1,585 |
| 2123 | Office equipment | 5,970 | 60 | 531 | 1,949 | 7,448 |
| 2124 | General purpose computers | 14,743 | 2,738 | 5,455 | -1,870 | 10,156 |
| 2110 | Land and Support | 141,580 | 11,522 | 10,401 | 649 | 143,350 |
| | <u>TPIS - Central Office</u> | | | | | |
| 2211 | Analog electronic switching | -5 | 0 | 0 | 1 | -4 |
| 2212 | Digital electronic switching | 386,495 | 37,580 | 6,321 | -936 | 416,818 |
| 2215.1 | Step-by-step switching | 0 | 0 | 0 | 0 | 0 |
| 2215.2 | Crossbar switching | 0 | 0 | 0 | 0 | 0 |
| 2215.3 | Other electro-mechanical switching | 0 | 0 | 0 | 0 | 0 |
| 2215 | Electro-mechanical switching | 0 | 0 | 0 | 0 | 0 |
| 2210 | Central Office-Switching | 386,490 | 37,580 | 6,321 | -935 | 416,814 |
| 2220 | Operator Systems | 2,017 | 0 | 913 | 0 | 1,104 |
| 2231.1 | Satellite & earth stations | 0 | 0 | 0 | 0 | 0 |
| 2231.2 | Other radio facilities | 1,167 | 21 | 125 | 10 | 1,073 |
| 2231 | Radio systems | 1,167 | 21 | 125 | 10 | 1,073 |
| 2232 | Circuit equipment | 413,990 | 76,581 | 9,864 | 745 | 481,452 |
| 2230 | Central Office - Transmission | 415,157 | 76,602 | 9,989 | 755 | 482,525 |
| | <u>TPIS - Information Origination/Termination</u> | | | | | |
| 2311 | Station apparatus | 0 | 0 | 0 | 0 | 0 |
| 2321 | Customer premises wiring | 0 | 0 | 0 | 0 | 0 |
| 2341 | Large PBX | 0 | 0 | 0 | 0 | 0 |
| 2351 | Public telephone terminal equipment | 5,033 | 92 | 0 | 3,209 | 8,334 |
| 2362 | Other terminal equipment | 19,721 | 907 | 188 | -72 | 20,368 |
| 2310 | Information Origination/Termination | 24,755 | 999 | 188 | 3,136 | 28,702 |
| | <u>TPIS - Cable & Wire</u> | | | | | |
| 2411 | Poles | 139,513 | 7,122 | 1,189 | -488 | 144,958 |
| 2421 | Aerial cable | 479,111 | 23,751 | 4,946 | -276 | 497,640 |
| 2422 | Underground cable | 123,071 | 6,578 | 1,001 | -15 | 128,633 |
| 2423 | Buried cable | 51,835 | 871 | 344 | 0 | 52,362 |
| 2424 | Submarine cable | 1,168 | 745 | 26 | -760 | 1,127 |
| 2425 | Deep sea cable | 0 | 0 | 0 | 0 | 0 |
| 2426 | Intrabuilding network cable | 1,115 | 0 | 0 | 0 | 1,115 |
| 2431 | Aerial wire | 0 | 0 | 0 | -12 | -12 |
| 2441 | Conduit systems | 103,703 | 2,697 | 291 | 27 | 106,136 |
| 2410 | Cable & Wire | 899,516 | 41,764 | 7,797 | -1,524 | 931,959 |
| 240 | Total TPIS (before amortizable assets) | 1,869,515 | 168,467 | 35,609 | 2,081 | 2,004,454 |

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: New Hampshire
 PERIOD: Jan 2001 to Dec 2001
 OSA: NENH

Unrestricted Version
 SUBMISSION 1

TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
 (Dollars in thousands)

TABLE B - 1
 PAGE 3 OF 4

| Row/ Acct. No. | Account Title (aa) | Beginning Balance (ab) | Additions (ac) | Retirements (ad) | Transfers/ Adjustments (ae) | Ending Balance (af) |
|----------------------|--------------------------------|------------------------------|-------------------|---------------------|-----------------------------------|---------------------------|
| | <u>TPIS Amortizable Assets</u> | | | | | |
| 2681 | Capital leases | 0 | 0 | 0 | 0 | 0 |
| 2682 | Leasehold improvements | 6,760 | 176 | 27 | -7 | 6,902 |
| 2680 | Amortizable tangibles | 6,760 | 176 | 27 | -7 | 6,902 |
| 2690 | Intangibles | 22,444 | 3,983 | 0 | 7,634 | 34,061 |
| 260 | Total TPIS | 1,898,718 | 172,626 | 35,636 | 9,710 | 2,045,418 |

| Row/ Acct. No. | Account Title (a) | Amount (b) |
|----------------------|--|---------------|
| | <u>Depreciation and Amortization</u> | |
| 3100 | Accumulated depreciation | 1,166,084 |
| 3200 | Accumulated depreciation - PHFTU | 0 |
| 3300 | Accumulated depreciation - nonoperating | 22 |
| 3410 | Accumulated amortization - Capitalized leases | 0 |
| 3420 | Accumulated amortization - Leasehold improvement | 6,791 |
| 3400 | Accumulated amortization - Tangibles | 6,791 |
| 3500 | Accumulated amortization - Intangibles | 12,366 |
| 3600 | Accumulated amortization - Other | 0 |
| 340 | Total Depreciation and Amortization | 1,185,263 |
| 350 | Net Plant | 885,437 |

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
COSA: NENH

Unrestricted Version
SUBMISSION 1

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

TABLE B - 5
PAGE 1 OF 4

| Row No. | Description (a) | Beginning Balance (b) | CREDITS DURING THE YEAR | | |
|---------|-------------------------------------|-----------------------|-------------------------|-------------|-------------------|
| | | | Accruals (c) | Salvage (d) | Other Credits (e) |
| 0100 | Motor Vehicles | -638 | 314 | 970 | 0 |
| 0110 | Aircraft | 0 | 0 | 0 | 0 |
| 0120 | Tools and other work equipment | 9,099 | 1,292 | 0 | 2 |
| 0150 | Buildings | 28,357 | 2,616 | 0 | 4 |
| 0160 | Furniture | 903 | 624 | 0 | 0 |
| 0180 | Office Support Equipment | 1,950 | 401 | 0 | 0 |
| 0190 | Company Communications Equipment | 810 | 437 | 0 | 0 |
| 0200 | General Purpose Computers | 13,152 | 56 | 0 | 5 |
| 0210 | Total Support Assets | 53,633 | 5,740 | 970 | 11 |
| 0220 | Analog Electronic Switching | -28 | 0 | 0 | 26 |
| 0230 | Digital Electronic Switching | 197,557 | 30,413 | 0 | 0 |
| 0240 | Step-by-Step Switching | 1,896 | 0 | 0 | 0 |
| 0250 | Crossbar Switching | 123 | 0 | 0 | 0 |
| 0260 | Other Electro-mech. Switching | 0 | 0 | 0 | 0 |
| 0270 | Total Central Office-Switching | 199,548 | 30,413 | 0 | 26 |
| 0280 | Operator Systems | 1,329 | 378 | 0 | 0 |
| 0290 | Satellite and Earth Sta. Facilities | 0 | 0 | 0 | 0 |
| 0300 | Other Radio Facilities | 484 | 88 | 0 | 0 |
| 0310 | Circuit Equipment | 250,921 | 37,788 | 44 | 0 |
| 0320 | Total Central Office-Transmission | 251,405 | 37,876 | 44 | 0 |
| 0330 | Station Apparatus | -121 | 0 | 0 | 0 |
| 0340 | Customer Premises Wiring | 0 | 0 | 0 | 0 |
| 0350 | Large Private Branch Exchange | 0 | 0 | 0 | 0 |

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: New Hampshire
 PERIOD: Jan 2001 to Dec 2001
 COSA: NENH

Unrestricted Version
 SUBMISSION 1

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in thousands)

TABLE B - 5
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| Row No. | Description (a) | Beginning Balance (b) | CREDITS DURING THE YEAR | | |
|---------|-------------------------------------|-----------------------|-------------------------|-------------|-------------------|
| | | | Accruals (c) | Salvage (d) | Other Credits (e) |
| 0360 | Public Telephone Terminal Equipment | 3,355 | 498 | 0 | 0 |
| 0370 | Other Terminal Equipment | 11,030 | 1,505 | 0 | 0 |
| 0380 | Total Info. Origination/Termination | 14,264 | 2,003 | 0 | 0 |
| 0390 | Poles | 74,371 | 8,231 | 23 | 0 |
| 0400 | Aerial Cable | 342,675 | 31,297 | 20 | 0 |
| 0410 | Underground Cable | 69,280 | 6,478 | 4 | 0 |
| 0420 | Buried Cable | 36,172 | 2,969 | 0 | 0 |
| 0430 | Submarine Cable | 955 | 55 | 0 | 0 |
| 0440 | Deep Sea Cable | 0 | 0 | 0 | 0 |
| 0450 | Intrabuilding Network Cable | 804 | 77 | 0 | 0 |
| 0460 | Aerial Wire | 0 | 0 | 0 | 0 |
| 0470 | Conduit Systems | 28,606 | 2,300 | 0 | 0 |
| 0480 | Total Cable and Wire Facilities | 552,863 | 51,407 | 47 | 0 |
| 0490 | Total Accumulated Depreciation | 1,073,042 | 127,817 | 1,061 | 37 |

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: New Hampshire
 PERIOD: Jan 2001 to Dec 2001
 COSA: NENH

Unrestricted Version
 SUBMISSION 1

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in thousands)

TABLE B - 5
 PAGE 3 OF 4

| Row No. | Description (a) | CHARGES DURING THE YEAR | | | | Ending Balance (j) |
|---------|-------------------------------------|---------------------------|-----------------------------|---------------------|-------------------|--------------------|
| | | Retirements w/Traffic (f) | Retirements w/o Traffic (g) | Cost of Removal (h) | Other Charges (i) | |
| 0100 | Motor Vehicles | 0 | 1,044 | 0 | 13 | -411 |
| 0110 | Aircraft | 0 | 0 | 0 | 0 | 0 |
| 0120 | Tools and other work equipment | 0 | 737 | 0 | 34 | 9,622 |
| 0150 | Buildings | 0 | 1,648 | 182 | -293 | 29,440 |
| 0160 | Furniture | 0 | 986 | 0 | -29 | 570 |
| 0180 | Office Support Equipment | 0 | 41 | 0 | -3 | 2,313 |
| 0190 | Company Communications Equipment | 0 | 490 | 1 | -4 | 760 |
| 0200 | General Purpose Computers | 0 | 5,455 | 0 | 82 | 7,676 |
| 0210 | Total Support Assets | 0 | 10,401 | 183 | -200 | 49,970 |
| 0220 | Analog Electronic Switching | 0 | 0 | 0 | 45 | -47 |
| 0230 | Digital Electronic Switching | 0 | 6,321 | 255 | -2,058 | 223,452 |
| 0240 | Step-by-Step Switching | 0 | 0 | 0 | 1,896 | 0 |
| 0250 | Crossbar Switching | 0 | 0 | 0 | 123 | 0 |
| 0260 | Other Electro-mech. Switching | 0 | 0 | 0 | 0 | 0 |
| 0270 | Total Central Office-Switching | 0 | 6,321 | 255 | 6 | 223,405 |
| 0280 | Operator Systems | 0 | 913 | 0 | -1 | 795 |
| 0290 | Satellite and Earth Sta. Facilities | 0 | 0 | 0 | -446 | 446 |
| 0300 | Other Radio Facilities | 0 | 125 | 0 | 447 | 0 |
| 0310 | Circuit Equipment | 0 | 9,864 | 327 | -738 | 279,300 |
| 0320 | Total Central Office-Transmission | 0 | 9,989 | 327 | -737 | 279,746 |
| 0330 | Station Apparatus | 0 | 0 | 0 | -121 | 0 |
| 0340 | Customer Premises Wiring | 0 | 0 | 0 | 0 | 0 |
| 0350 | Large Private Branch Exchange | 0 | 0 | 0 | 0 | 0 |

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: New Hampshire
 PERIOD: Jan 2001 to Dec 2001
 COSA: NENH

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 SUBMISSION 1

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

TABLE B - 5
 PAGE 4 OF 4

(Dollars in thousands)

| Row No. | Description (a) | CHARGES DURING THE YEAR | | | | Ending Balance (j) |
|---------|-------------------------------------|---------------------------|-----------------------------|---------------------|-------------------|--------------------|
| | | Retirements w/Traffic (f) | Retirements w/o Traffic (g) | Cost of Removal (h) | Other Charges (i) | |
| 0360 | Public Telephone Terminal Equipment | 0 | 0 | 0 | -3,208 | 7,061 |
| 0370 | Other Terminal Equipment | 0 | 188 | 29 | 119 | 12,199 |
| 0380 | Total Info. Origination/Termination | 0 | 188 | 29 | -3,210 | 19,260 |
| 0390 | Poles | 0 | 1,189 | 1,569 | 282 | 79,585 |
| 0400 | Aerial Cable | 0 | 4,946 | 1,433 | -32 | 367,645 |
| 0410 | Underground Cable | 0 | 1,001 | 234 | -25 | 74,552 |
| 0420 | Buried Cable | 0 | 344 | 66 | 1 | 38,730 |
| 0430 | Submarine Cable | 0 | 26 | 0 | 19 | 965 |
| 0440 | Deep Sea Cable | 0 | 0 | 0 | 0 | 0 |
| 0450 | Intrabuilding Network Cable | 0 | 0 | 0 | 0 | 881 |
| 0460 | Aerial Wire | 0 | 0 | 0 | 0 | 0 |
| 0470 | Conduit Systems | 0 | 291 | 62 | 3 | 30,550 |
| 0480 | Total Cable and Wire Facilities | 0 | 7,797 | 3,364 | 248 | 592,908 |
| 0490 | Total Accumulated Depreciation | 0 | 35,609 | 4,158 | -3,894 | 1,166,084 |

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
COSA: NENH

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SUBMISSION 1
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PAGE 1 OF 4

Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

| Row/ Acct. No. | Account Title (a) | Amount (b) |
|---|---|---------------|
| REVENUE ACCOUNTS | | |
| Local Network Revenues | | |
| 5001 | Basic area revenue | 178,513 |
| 5002 | Optional extended area revenue | 0 |
| 5003 | Cellular mobile service revenue | 9,416 |
| 5004 | Other mobile service revenue | 299 |
| 510 | Basic local service revenue | 188,228 |
| 5040 | Local private line revenue | 10,579 |
| 5050 | Customer premises revenue | -3 |
| 5060 | Other local exchange revenue | 41,429 |
| 5069 | Other local exchange revenue settlements | 329 |
| 520 | Local network service revenue | 240,562 |
| Network Access Services Revenues | | |
| 5081 | End user revenue | 60,694 |
| 5082 | Switched access revenue | 36,311 |
| 5083 | Special access revenue | 67,340 |
| 5084 | State access revenue | 20,111 |
| 5080 | Network access revenue | 184,456 |
| Long Distance (LD) Network Services Revenues | | |
| 5100 | LD message revenue | 37,930 |
| 5111 | LD inward-only revenue | 2,039 |
| 5112 | LD outward-only revenue | 0 |
| 5110 | Unidirectional LD Revenue | 2,039 |
| 5121 | Subvoice grade LD private network revenue | 60 |
| 5122 | Voice grade LD private network revenue | 1,812 |
| 5123 | Audio program grade LD private network revenue | 0 |
| 5124 | Video program grade LD private network revenue | 0 |
| 5125 | Digital transmission LD private network revenue | 1,829 |
| 5126 | LD private network switching revenue | 0 |
| 5128 | Other LD private network revenue | 0 |
| 5129 | Other LD private network revenue settlements | 405 |
| 5120 | Long distance private network revenue | 4,106 |
| 5160 | Other long distance revenue | 387 |
| 5169 | Other long distance revenue settlements | 0 |
| 525 | LD Network Service Revenues | 44,462 |
| Miscellaneous Revenues | | |
| 5230 | Directory revenue | 3,330 |
| 5240 | Rent revenue | 19,547 |
| 5250 | Corporate operations revenue | 128 |
| 5261 | Special billing arrangements revenue | 173 |
| 5262 | Customer operations revenue | 129 |
| 5263 | Plant operations revenue | 0 |
| 5264 | Other incidental regulated revenue | 5,209 |
| 5269 | Other revenue settlements | 0 |
| 5260 | Miscellaneous revenue | 5,511 |
| 5270 | Carrier billing and collection revenue | 4,753 |
| 5200 | Miscellaneous revenue | 33,269 |
| 5280 | Nonregulated revenue | 18,165 |
| 5301 | Uncollectible revenue-telecommunications | 13,192 |
| 5302 | Uncollectible revenue-other | 103 |
| 5300 | Uncollectible revenue | 13,295 |
| 530 | Total Operating Revenues | 507,619 |

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: New Hampshire
 PERIOD: Jan 2001 to Dec 2001
 COSA: NENH

Unrestricted Version
 SUBMISSION 1
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 PAGE 2 OF 5

Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in Thousands)

| Row/ Acct. No. | Account Title (aa) | Total (ab) |
|----------------------|---|---------------|
| | EXPENSE ACCOUNTS | |
| | Plant Specific Operations | |
| 615 | Account 6112 - Motor Vehicles | 2,145 |
| 625 | Account 6113 - Aircraft | 89 |
| 635 | Account 6114 - Tools and other work equipment | 189 |
| 6110 | Network support | 2,423 |
| 6121 | Land & building | 15,533 |
| 6122 | Furniture & artworks | 163 |
| 6123 | Office equipment | 1,276 |
| 6124 | General purpose computers | 4,863 |
| 6120 | General support | 21,835 |
| 6211 | Analog electronic | 342 |
| 6212 | Digital electronic | 5,582 |
| 6215 | Electro-mechanical | 0 |
| 6210 | Central Office-switching | 5,924 |
| 6220 | Operator systems | 0 |
| 6231 | Radio systems | 5 |
| 6232 | Circuit equipment | 5,574 |
| 6230 | Central office-transmission | 5,579 |
| 6311 | Station apparatus | 0 |
| 6341 | Large PBX | 0 |
| 6351 | Public telephone terminal equipment | 1,147 |
| 6362 | Other terminal equipment | 6,093 |
| 6310 | Information origination/termination expense | 7,240 |
| 6411 | Poles | 1,425 |
| 6421 | Aerial cable | 22,044 |
| 6422 | Underground cable | 2,944 |
| 6423 | Buried cable | 2,571 |
| 6424 | Submarine cable | 0 |
| 6425 | Deep sea cable | 0 |
| 6426 | Intrabuilding network cable | 167 |
| 6431 | Aerial wire | 0 |
| 6441 | Conduit systems | 714 |
| 6410 | Cable and wire | 29,865 |
| 650 | Total Plant Specific Operations | 72,865 |

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
COSA: NENH

Unrestricted Version
SUBMISSION 1
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PAGE 3 OF 5

Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

| Row/ Acct. No. | Account Title (aa) | Total (ab) |
|----------------------|---|---------------|
| | Plant Nonspecific Operations | |
| 6511 | PHFTU | 0 |
| 665 | Account 6512 - Provisioning | 113 |
| 6510 | Other property plant and equipment expense | 113 |
| 6531 | Power | 3,655 |
| 6532 | Network administration | 2,153 |
| 6533 | Testing | 12,130 |
| 675 | Account 6534 - Plant operation administration | 9,233 |
| 685 | Account 6535 - Engineering | 5,319 |
| 6530 | Network Operations | 32,490 |
| 6540 | Access | 32,793 |
| 6561 | Depreciation-TPIS | 127,012 |
| 6562 | Depreciation-PHFTU | 0 |
| 6563 | Amortization-tangible | 573 |
| 6564 | Amortization-intangible | 5,797 |
| 6565 | Amortization-other | 805 |
| 6560 | Depreciations & Amortization Expense | 134,187 |
| 690 | Total Plant Nonspecific Operations | 199,583 |
| | Customer Operations | |
| 6611 | Product management | 8,084 |
| 6612 | Sales | 7,319 |
| 6613 | Product advertising | 1,759 |
| 6610 | Marketing Expense | 17,162 |
| 6621 | Call completion | 1,142 |
| 6622 | Number services | 4,502 |
| 6623 | Customer services | 33,722 |
| 6620 | Service Expense | 39,366 |
| 700 | Total Customer Operations | 56,527 |
| | Corporate Operations | |
| 6711 | Executive | 2,493 |
| 6712 | Planning | 812 |
| 6710 | Executive and Planning | 3,305 |
| 6721 | Accounting & finance | 3,661 |
| 6722 | External relations | 4,110 |
| 6723 | Human resources | 2,365 |
| 6724 | Information management | 7,252 |
| 6725 | Legal | 1,659 |
| 6726 | Procurement | 488 |
| 6727 | Research and development | 194 |
| 6728 | Other general and administrative | 39,729 |
| 6720 | General & Administrative | 59,458 |
| 6790 | Provision for uncollectible notes | 0 |
| 710 | Total Corporate Operations Expense | 62,763 |
| 720 | Total Operating Expenses | 391,738 |
| 730 | Income Before Other Operating Items and Taxes | 115,881 |

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
COSA: NENH

Unrestricted Version
SUBMISSION 1
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

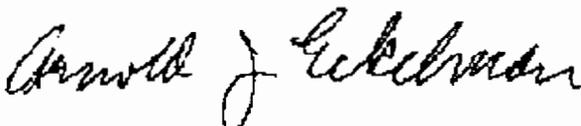
| Row/ Acct. No. | Account Title (a) | Amount (b) |
|----------------------|---|---------------|
| | <u>Other Operating Income and Expense</u> | |
| 7110 | Income from custom work | 102 |
| 7130 | Return from nonreg use of regulated facilities | 0 |
| 7140 | Gains/losses from foreign exchange | 0 |
| 7150 | Gains/losses from disposition of land & artworks | 3,355 |
| 7160 | Other operating gains and losses | 16 |
| 7100 | Other operating income and expenses | 3,473 |
| | <u>Operating Taxes</u> | |
| 7210 | Operating investment tax credits-net | 1,985 |
| 7220 | Operating federal income taxes | 30,393 |
| 7230 | Operating state and local income taxes | 5,954 |
| 7240 | Operating other taxes | 4,017 |
| 7250 | Provision for deferred operating income tax-net | 1,303 |
| 7200 | Operating Taxes | 39,682 |
| | <u>Nonoperating Income and Expense</u> | |
| 7310 | Dividend income | 0 |
| 7320 | Interest income | 2,344 |
| 7330 | Income from sinking and other funds | 0 |
| 7340 | Allowance for funds used during const (AFUDC) | 3,019 |
| 7350 | Gains/losses from the disposition of property | 0 |
| 7360 | Other nonoperating income | -23,129 |
| 7370 | Special charges | 699 |
| 7300 | Nonoperating Income and Expense | -18,465 |
| | <u>Nonoperating Taxes</u> | |
| 7410 | Nonoperating investment tax credits-net | 0 |
| 7420 | Nonoperating federal income taxes | 243 |
| 7430 | Nonoperating state and local income taxes | 101 |
| 7440 | Nonoperating other taxes | 0 |
| 7450 | Provision for deferred nonoperating income tax-net | 0 |
| 7400 | Nonoperating Taxes | 344 |
| | <u>Interest and Related Items</u> | |
| 7510 | Interest on funded debt | 15,980 |
| 7520 | Interest expense-capital leases | 0 |
| 7530 | Amortization of debt issuance expense | 97 |
| 7540 | Other interest deductions | 5,644 |
| 7500 | Interest and Related Items | 21,721 |
| | <u>Extraordinary Items</u> | |
| 7610 | Extraordinary income credits | 48 |
| 7620 | Extraordinary income charges | 5 |
| 7630 | Current inc tax effect of extraordinary items-net | -2 |
| 7640 | Provision for deferred inc tax effect of items-net | 20 |
| 7600 | Extraordinary Items | 25 |
| | <u>Jurisdictional Differences & Nonregulated Income</u> | |
| 7910 | Income effects of jurisdictional differences-net | -2,952 |
| 7990 | Nonregulated net income | 0 |
| 790 | Net Income | 36,215 |

CERTIFICATION

I certify that I am an officer of VERIZON COMMUNICATIONS, INC. that I have examined the foregoing report and that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and that said report is an accurate statement of the affairs of the above named respondent in respect to the data set forth herein for the period from January 1, 2001 to December 31, 2001.

PRINTED NAME Arnold J. Eckelman

POSITION Senior Vice President



SIGNATURE

DATE 3/29/02

(Person making willful false statements in this report form can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(E).)

Contact Person: Gerald Asch
Telephone Number: (202) 515-2532

FCC Report 43-08

New England.

COMPANY: VERIZON NEW ENGLAND, INC.

UNRESTRICTED VERSION

STUDY AREA: Total NEW ENGLAND
 PERIOD: JAN 2001 TO DEC 2001
 COSA: NETC

SUBMISSION 01
 TABLE I.A
 PAGE 1 OF 3

TABLE I.A OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

| Row | State | Code | Km of Aerial Wire | Aerial Cable | | Underground Cable | | Buried Cable | | Submarine Cable | |
|------|---------------|------|-------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|
| | | | | Sheath Km of Metallic | Sheath Km of Fiber |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | |
| 0300 | Maine | ME | 0 | 34,463 | 5,290 | 1,341 | 658 | 1,719 | 8 | 114 | 11 |
| 0320 | Massachusetts | MA | 0 | 62,518 | 7,149 | 20,974 | 8,528 | 8,877 | 8 | 98 | 0 |
| 0400 | New Hampshire | NH | 0 | 26,800 | 3,980 | 2,013 | 1,043 | 3,056 | 3 | 50 | 0 |
| 0500 | Rhode Island | RI | 0 | 10,679 | 999 | 2,522 | 884 | 1,066 | 0 | 18 | 5 |
| 0560 | Vermont | VT | 0 | 18,932 | 1,852 | 880 | 671 | 2,198 | 14 | 11 | 2 |
| 0910 | Total | TO | 0 | 153,392 | 19,270 | 27,730 | 11,784 | 16,916 | 33 | 291 | 18 |

FCC REPORT 43-08
 ARMIS OPERATING DATA REPORT

COMPANY: VERIZON NEW ENGLAND, INC.

UNRESTRICTED VERSION

STUDY AREA: Total NEW ENGLAND
 PERIOD: JAN 2001 TO DEC 2001
 COSA: NETC

SUBMISSION 01
 TABLE I.A
 PAGE 2 OF 3

TABLE I.A OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

| Row | State | Code | Deep Sea Cable | | Intrabldg Ntwk Cable | | Total Cable | | Km of Fiber in Cable | |
|------|---------------|------|-----------------------------|--------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|---|
| | | | Sheath Km of Metallic | Sheath Km of Fiber | Sheath Km of Metallic | Sheath Km of Fiber | Sheath Km of Metallic | Sheath Km of Fiber | Fiber Km Equipped (Lit) | Total Fiber Km Deployd (Lit_Dark) |
| | (a) | (b) | (l) | (m) | (n) | (o) | (p) | (q) | (r) | (s) |
| 0300 | Maine | ME | 0 | 0 | 597 | 45 | 38,234 | 6,012 | 99,902 | 201,904 |
| 0320 | Massachusetts | MA | 0 | 0 | 6,582 | 949 | 99,049 | 16,634 | 561,196 | 1,432,718 |
| 0400 | New Hampshire | NH | 0 | 0 | 719 | 60 | 32,638 | 5,086 | 127,808 | 267,324 |
| 0500 | Rhode Island | RI | 0 | 0 | 599 | 56 | 14,884 | 1,944 | 56,394 | 164,845 |
| 0560 | Vermont | VT | 0 | 0 | 312 | 10 | 22,333 | 2,549 | 46,636 | 102,228 |
| 0910 | Total | TO | 0 | 0 | 8,809 | 1,120 | 207,138 | 32,225 | 891,936 | 2,169,019 |

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TABLE I.A OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

| Row | State | Code | Km Metallic | Eqppd Km | Equivalent | ___Conduit System___ | |
|------|---------------|------|------------------|--------------------------|--------------------|----------------------|---------|
| | | | Wire in Cable | of Tube in Coax Cable | Number of Poles | Trench Km | Duct Km |
| | | | (t) | (u) | (v) | (w) | (x) |
| 0300 | Maine | ME | 11,818,047 | 0 | 250,930 | 806 | 4,414 |
| 0320 | Massachusetts | MA | 66,434,218 | 20 | 683,119 | 11,716 | 59,961 |
| 0400 | New Hampshire | NH | 13,793,045 | 0 | 230,519 | 1,052 | 6,712 |
| 0500 | Rhode Island | RI | 10,385,854 | 0 | 144,147 | 1,088 | 7,488 |
| 0560 | Vermont | VT | 6,257,993 | 4 | 151,916 | 673 | 2,760 |
| 0910 | Total | TO | 108,689,157 | 24 | 1,460,631 | 15,335 | 81,335 |

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TABLE I.B OUTSIDE PLANT STATISTICS-OTHER

| Row | State | Code | Radio Relay System | | | | |
|------|---------------|------|--------------------------|---|---|------------------------------|---------------------------------|
| | | | Km of Terrestrial System | Km of One-Way Terrestrial Radio Channel | Km of One-Way Terrestrial Satellite Radio Channel | Analog (4 kHz or Equivalent) | Digital (64 kbps or Equivalent) |
| (ba) | (bb) | (bc) | (bd) | (be) | (bf) | (bg) | |
| 0300 | Maine | ME | 44 | 127 | 0 | 0 | 13,571 |
| 0320 | Massachusetts | MA | 128 | 1,060 | 0 | 0 | 365,584 |
| 0400 | New Hampshi | NH | 37 | 75 | 0 | 0 | 3,593 |
| 0500 | Rhode Island | RI | 37 | 149 | 0 | 0 | 21,427 |
| 0560 | Vermont | VT | 0 | 0 | 0 | 0 | 0 |
| 0910 | Total | TO | 246 | 1,411 | 0 | 0 | 404,175 |

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TABLE I.B OUTSIDE PLANT STATISTICS-OTHER

| Row | State | Code | Total Equipped Local Loop Circuit Km | | | Total Equipped Interoffice Circuit Km (Cable and Microwave Systems) | | |
|------|--------------|------|--------------------------------------|---------------------------------------|-------|--|---------------------------------------|-------|
| | | | Analog (4 kHz or Equivalent) | Digital (64 kbps or Equivalent) | Video | Analog (4 kHz or Equivalent) | Digital (64 kbps or Equivalent) | Video |
| | (ba) | (bb) | (bh) | (bi) | (bj) | (bk) | (bl) | (bm) |
| 0300 | Maine | ME | 5,295,214 | 1,633,004 | 0 | 0 | 6,441,845 | 0 |
| 0320 | Massachusett | MA | 25,743,090 | 6,013,998 | 0 | 0 | 20,753,570 | 0 |
| 0400 | New Hampshi | NH | 6,574,055 | 2,899,656 | 0 | 0 | 5,378,698 | 0 |
| 0500 | Rhode Island | RI | 4,473,457 | 1,073,902 | 0 | 0 | 1,304,899 | 0 |
| 0560 | Vermont | VT | 2,945,061 | 1,152,196 | 0 | 0 | 5,009,213 | 0 |
| 0910 | Total | TO | 45,030,877 | 12,772,756 | 0 | 0 | 38,888,225 | 0 |

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TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

| Row | State | Code | ____Analog (4 kHz or Equivalent)____ | | | ____Digital (64 kbps or Equivalent)____ | | | Other Switched Access Lns | Total Switched Access Lns |
|------|--------------|------|--------------------------------------|------------------------------|-----------------------|---|------------------------------|-----------------------|---------------------------------|---------------------------------|
| | | | Main Access Lines | PBX and Centrex Trunks | Centrex Extensions | Main Access Lines | PBX and Centrex Trunks | Centrex Extensions | | |
| | | | (cc) | (cd) | (ce) | (cf) | (cg) | (ch) | (ci) | (cj) |
| 0300 | Maine | ME | 613,324 | 7,532 | 2,631 | 3,094 | 53,530 | 54,706 | 0 | 734,817 |
| 0320 | Massachusett | MA | 3,561,858 | 95,579 | 17,712 | 48,265 | 234,413 | 415,785 | 0 | 4,373,612 |
| 0400 | New Hampshi | NH | 688,612 | 11,519 | 1,527 | 5,281 | 34,835 | 52,707 | 0 | 794,481 |
| 0500 | Rhode Island | RI | 542,199 | 10,053 | 756 | 3,240 | 24,758 | 68,318 | 0 | 649,324 |
| 0560 | Vermont | VT | 294,542 | 3,676 | 7,637 | 2,066 | 15,610 | 45,732 | 0 | 369,263 |
| 0910 | Total | TO | 5,700,535 | 128,359 | 30,263 | 61,946 | 363,146 | 637,248 | 0 | 6,921,497 |

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TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

| Row | State | Central Office Switches CodeExc | Remote Switches | Total Central Office Switches | Basic Rate ISDN Cntrl Channels | PrimaryRate ISDN Cntrl Channels | |
|------|--------------|--|--------------------|--|--------------------------------------|---------------------------------------|--------|
| | (ca) | (cb) | (ck) | (cl) | (cm) | (cn) | (co) |
| 0300 | Maine | ME | 15 | 126 | 141 | 2,541 | 1,958 |
| 0320 | Massachusett | MA | 170 | 156 | 326 | 53,868 | 5,923 |
| 0400 | New Hampshi | NH | 26 | 96 | 122 | 4,322 | 1,165 |
| 0500 | Rhode Island | RI | 21 | 20 | 41 | 2,192 | 730 |
| 0560 | Vermont | VT | 10 | 77 | 87 | 2,493 | 518 |
| 0910 | Total | TO | 242 | 475 | 717 | 65,416 | 10,294 |

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TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

| Row | State | Business Access Lines | | | | Payphone Lines | Res Access Lines | | | Total Switched Access Lines |
|------|---------------|-----------------------|---|--|------------------------------------|----------------|---------------------------------|------------------------------------|---------------------|-----------------------------|
| | | Code | Analog Single Line (4 kHz or Equivalent) | Analog Multi Line (4 kHz or Equivalent) | Digital (64 kbps or Equivalent) | | Analog (4 kHz or Equivalent) | Digital (64 kbps or Equivalent) | Mobile Access Lines | |
| | (da) | (db) | (dc) | (dd) | (de) | (df) | (dg) | (dh) | (di) | (dj) |
| 0300 | Maine | ME | 26,743 | 86,772 | 111,262 | 6,094 | 503,878 | 68 | 0 | 734,817 |
| 0320 | Massachusetts | MA | 115,902 | 788,887 | 696,871 | 45,568 | 2,724,792 | 1,592 | 0 | 4,373,612 |
| 0400 | New Hampshi | NH | 28,229 | 124,695 | 92,559 | 6,824 | 541,910 | 264 | 0 | 794,481 |
| 0500 | Rhode Island | RI | 18,353 | 86,936 | 96,222 | 6,631 | 441,088 | 94 | 0 | 649,324 |
| 0560 | Vermont | VT | 13,444 | 43,854 | 63,318 | 3,128 | 245,429 | 90 | 0 | 369,263 |
| 0910 | Total | TO | 202,671 | 1,131,144 | 1,060,232 | 68,245 | 4,457,097 | 2,108 | 0 | 6,921,497 |

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TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

| Row | State | _Special Access Lns_ ----(non-switched)---- | | Total Access Lns & Special | |
|------|---------------|--|---------------------------------------|----------------------------------|-----------|
| | | Analog (4 kHz or CodeEquivalent) | Digital (64 kbps or Equivalent) | | |
| | (da) | (db) | (dk) | (dl) | (dm) |
| 0300 | Maine | ME | 1,352 | 199,032 | 935,201 |
| 0320 | Massachusetts | MA | 15,022 | 1,876,248 | 6,264,882 |
| 0400 | New Hampshi | NH | 1,532 | 260,016 | 1,056,029 |
| 0500 | Rhode Island | RI | 1,408 | 177,528 | 828,260 |
| 0560 | Vermont | VT | 767 | 79,440 | 449,470 |
| 0910 | Total | TO | 20,081 | 2,592,264 | 9,533,842 |

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TABLE IV - TELEPHONE CALLS
 (Amounts in Thousands)

| Row | State | Code | IntraLATA Toll Calls Completed (Originating) | | | InterLATA Toll Calls Completed (Originating) | | | InterLATA Billed Access Minutes (Originating and Terminating) | |
|------|---------------|------|--|------------|------------|--|------------|------------|---|------------|
| | | | Local Calls (Originating) | Interstate | Intrastate | Interstate | Intrastate | Interstate | Intrastate | Total |
| | (ea) | (eb) | (ec) | (ed) | (ee) | (ef) | (eg) | (eh) | (ei) | (ej) |
| 0300 | Maine | ME | 1,291,279 | 113,017 | 226,965 | 199,510 | 426,475 | 2,291,828 | 1,088,304 | 3,380,132 |
| 0320 | Massachusetts | MA | 9,006,797 | 608,137 | 1,387,829 | 1,301,807 | 2,689,636 | 14,723,646 | 7,641,050 | 22,364,696 |
| 0400 | New Hampshi | NH | 1,169,982 | 120,665 | 345,743 | 245,418 | 591,161 | 3,543,284 | 1,096,796 | 4,640,080 |
| 0500 | Rhode Island | RI | 1,346,195 | 80,735 | 273,172 | 155,994 | 429,166 | 2,423,957 | 621,228 | 3,045,185 |
| 0560 | Vermont | VT | 767,427 | 28,785 | 157,564 | 64,241 | 221,805 | 1,490,542 | 339,016 | 1,829,558 |
| 0910 | Total | TO | 13,581,680 | 951,339 | 2,391,273 | 1,966,970 | 4,358,243 | 24,473,257 | 10,786,394 | 35,259,651 |

764 23.6

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| Table | Row | Column(s) | FN# |
|-------|-----|-----------|-----|
| (a) | (b) | (c) | (d) |

THE ABOVE DATA HAS BEEN CORRECTED IN THIS SUBMISSION.
SEE THE FOOTNOTE TABLE FOR FOOTNOTES WHERE APPLICABLE.

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FOOTNOTE TABLE

| Table | Row | Col | FN# | Footnote |
|-------|-------|-----|-----|---|
| (a) | (b) | (c) | (d) | (e) |
| V | 320.0 | EF | 27 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 400.0 | EH | 28 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 400.0 | EE | 29 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 400.0 | ED | 30 | Includes only toll calls carried by Verizon. |
| V | 400.0 | EI | 31 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 400.0 | EF | 32 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 500.0 | EH | 33 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 500.0 | EE | 34 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 500.0 | ED | 35 | Includes only toll calls carried by Verizon. |
| V | 500.0 | EI | 36 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 500.0 | EF | 37 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 560.0 | EH | 38 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 560.0 | EE | 39 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 560.0 | ED | 40 | Includes only toll calls carried by Verizon. |
| V | 560.0 | EI | 41 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 560.0 | EF | 42 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| V | 910.0 | ALL | 43 | See footnotes at state level for this table. |

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FOOTNOTE TABLE

| Table | Row | Col | FN# | Footnote |
|-------|-------|-----|-----|---|
| (a) | (b) | (c) | (d) | (e) |
| II | 300.0 | ALL | 1 | Access lines will not match those on 43-05 and 43-07 due to definitional differences. |
| II | 320.0 | ALL | 2 | Access lines will not match those on 43-05 and 43-07 due to definitional differences. |
| II | 400.0 | ALL | 3 | Access lines will not match those on 43-05 and 43-07 due to definitional differences. |
| II | 500.0 | ALL | 4 | Access lines will not match those on 43-05 and 43-07 due to definitional differences. |
| II | 560.0 | ALL | 5 | Access lines will not match those on 43-05 and 43-07 due to definitional differences. |
| II | 910.0 | ALL | 6 | See footnotes at state level for this table. |
| III | 300.0 | DK | 7 | Includes WATS and Feature Group A services. |
| III | 300.0 | ALL | 8 | Access lines will not match those on 43-05 and 43-07 due to definitional differences. |
| III | 320.0 | DK | 9 | Includes WATS and Feature Group A services. |
| III | 320.0 | ALL | 10 | Access lines will not match those on 43-05 and 43-07 due to definitional differences. |
| III | 400.0 | DK | 11 | Includes WATS and Feature Group A services. |
| III | 400.0 | ALL | 12 | Access lines will not match those on 43-05 and 43-07 due to definitional differences. |
| III | 500.0 | DK | 13 | Includes WATS and Feature Group A services. |
| III | 500.0 | ALL | 14 | Access lines will not match those on 43-05 and 43-07 due to definitional differences. |
| III | 560.0 | DK | 15 | Includes WATS and Feature Group A services. |
| III | 560.0 | ALL | 16 | Access lines will not match those on 43-05 and 43-07 due to definitional differences. |
| III | 910.0 | ALL | 17 | See footnotes at state level for this table. |
| IV | 300.0 | EH | 18 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| IV | 300.0 | EE | 19 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| IV | 300.0 | ED | 20 | Includes only toll calls carried by Verizon. |
| IV | 300.0 | EI | 21 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| IV | 300.0 | EF | 22 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| IV | 320.0 | EH | 23 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| IV | 320.0 | EE | 24 | Data based on a regional process that includes Interstate and State interconnect traffic. |
| IV | 320.0 | ED | 25 | Includes only toll calls carried by Verizon. |
| IV | 320.0 | EI | 26 | Data based on a regional process that includes Interstate and State interconnect traffic. |

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CONFIDENTIAL TREATMENT TABLE

| Table | Row | Column(s) |
|-------|-----|-----------|
| (a) | (b) | (c) |

THE COMPANY HAS NOT REQUESTED CONFIDENTIAL TREATMENT FOR ANY DATA IN THIS REPORT.